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## MEMORANDUM

FOR/TO : All Officials and Employees  
Central Office  
Staff Bureaus  
Regional Offices  
Provincial Environment and Natural Resources Offices (PENROs)

FROM : The Undersecretary  
Legal, Administration, Human Resources and Legislative Affairs

SUBJECT : **GUIDELINES ON THE REIMBURSEMENT OF INTERNET AND MOBILE DATA SUBSCRIPTION EXPENSES OF DENR EMPLOYEES IN VIEW OF THE ADOPTION OF ALTERNATIVE WORK ARRANGEMENT DUE TO THE COVID-19 PANDEMIC**

DATE : SEP 28 2021

Pursuant to Department of Budget and Management Circular Letter No. 2021-7<sup>1</sup> dated July 1, 2021, this internal guidelines is hereby adopted to provide standards on the reimbursement of internet/mobile data subscription expenses.

### I. GENERAL GUIDELINES

1. DENR personnel who are duly authorized to work under the work-from-home arrangement (WFHA) by the respective Heads of Offices are entitled to request for the reimbursement of internet/mobile data subscription expense.
2. The reimbursement shall cover **reasonable internet and mobile data subscription expenses** incurred by qualified DENR personnel under the WFHA in connection with the performance of their official functions in support of the operations of the Department, subject to the existing applicable budgeting, accounting, and auditing laws, rules and regulations.
3. The reimbursement of the internet/mobile data subscription expenses is intended to cover the costs incurred by said employees while carrying official duties/tasks, the payment of which should be in accordance with the rationalized schedule.

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<sup>1</sup> DBM Management Circular Letter No. 2021-7 dated July 1, 2021, "*Guidelines on the Reimbursement of Internet and Mobile Data Subscription Expenses of Government Employees in View of the Adoption of Alternative Work Arrangement Due to the COVID-19 Pandemic*"

4. The reimbursement of internet/mobile data subscription shall not be automatically granted to DENR personnel under the WFHA and shall be based on a corresponding request for reimbursement by the personnel concerned, subject to the submission of necessary documentary requirements.

## II. COVERAGE

1. Regular, casual and/or contractual employees of DENR may be allowed to reimburse internet/mobile data subscription expenses.
2. The following employees are **not entitled** to the reimbursement of internet/mobile data expenses:
  - a. Consultants and experts engaged for a limited period to perform specific activities or services with expected outputs;
  - b. Those hired on a contract of service and/or job order basis;
  - c. Those provided with official cellular phone subscriptions with internet/mobile data package allocation of 4GB and up;
  - d. Those provided with mobile wifi units; and
  - e. Those receiving other similar benefits on the reimbursement of communications-related expenses amounting to P300 and higher.

## III. ALLOWABLE REIMBURSEMENT CEILING

1. The total reimbursable amount for internet/mobile data subscription expense per employee **shall not exceed three hundred pesos (P300.00) per month** to be charged under Maintenance and Other Operating Expenses (MOOE) subject to the availability of funds. Shown below is the rationalized schedule:

No. of Days on WFHA	Rate	Maximum Amount (P)
1-5	25%	75
6-11	50%	150
12-16	75%	225
17 and more	100%	300

2. Only the days where an employee is reporting under the WFHA shall be considered as eligible for the reimbursement of internet/mobile data subscription expense, as processed by the Personnel Division/Section/Unit.
3. The following days are not counted for reimbursement:
  - a. where an employee is reporting under a skeletal workforce arrangement and any other working arrangement wherein an employee is physically reporting to the office premises;
  - b. when an employee is on official leave, whether with pay or without pay; and
  - c. when an employee is on compensatory time-off.

## IV. DOCUMENTARY REQUIREMENTS

All requests for reimbursement must be accompanied by supporting documentary requirements, such as, but not limited to the following:

1. Approved authority issued by the Office Head or Special Order for employees concerned to report under the WFHA; and

2. Accomplishment report specifically identifying the tasks rendered by the employee which needed the use of internet/mobile data during the days when he/she was under the WFHA and claiming reimbursement for the internet/mobile data subscription expense, with certification by the employee concerned and the Bureau/Service/Office head, using the attached template (Annex A).

## V. FUNDING SOURCE

1. The reimbursement of internet/mobile data subscription expense shall be charged against the respective available MOOE allotment of the Central Office/Staff Bureaus/Regional Offices/PENROs, provided that all authorized mandatory expenditures shall be paid first, subject to existing budgeting, accounting, and auditing laws, rules and regulations.
2. In case of deficiency in the provision of internet/mobile data subscription expenses in the budget, the Central Office/Bureaus/Regions may modify items of expenditures within the MOOE items, except those mandatory MOOE items cited under Section 74 of the General Provisions of the FY 2021 General Appropriations Act (GAA) and applicable provisions of succeeding GAAs. The modification shall be supported with an accomplished Modification Advice Form duly signed by the approving authority or his/ her designated representative.
3. The grant of the reimbursement of internet/mobile data subscription expenses shall be accommodated within the existing MOOE budget, with no option for any case of MOOE deficiency to be later covered through augmentation.

## VI. PERIOD OF AVAILABILITY

The reimbursement of internet/mobile data subscription expenses of qualified employees shall only be provided during the adoption of the alternative work arrangements in the government, in view of the declaration of State of Public Health Emergency brought about by the COVID-19 pandemic.

This Memorandum shall supersede DENR Memorandum No. 2020-459<sup>2</sup> dated September 21, 2020 and shall be effective immediately.

For strict compliance.

  
ATTY. ERNESTO D. ADOBO, JR., CESO I

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<sup>2</sup> DENR Memorandum No. 2020-459 dated September 21, 2020, "*Provision of Communication Expense Allocation to Personnel Performing Essential Tasks During the Time of Quarantine*"

## ANNEX A<sup>3</sup>

### DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES

#### ACCOMPLISHMENT REPORT AND CERTIFICATION ON SERVICES RENDERED UNDER THE WORK FROM HOME ARRANGEMENT

(Month, Year)

<b>Bureau/Service/Office</b>	
<b>Employee Name</b>	
<b>Employee No.</b>	

Task/Activity/Accomplishment	Dates
1. Example: Conducted internet research on productivity enhancement in the government	June 1
2. Example: Participated in webinar/training on _____ from (indicate applicable time)	June 2
3. Example: Attended monthly meeting of _____ from (indicate applicable time)	June 3
- Nothing follows-	
<b>Total number of days claimed for:</b> _____	
<b>Applicable rate (%):</b> _____	
<b>Total claimable amount:</b> _____	

**Purpose:**

To claim for reimbursement of internet/mobile data subscription actually incurred by the undersigned in the performance of official and authorized duties under the work from home arrangement for the period \_\_\_\_\_.

The above expenses are incurred as they are necessary for the above-cited purpose, and that we are fully aware that willful falsification of statements is punishable by law.

The personnel concerned is not excluded from claiming reimbursement of internet/ mobile data subscription expenses, as provided in the pertinent guidelines for the purpose.

	<b>Certified Correct:</b>	<b>Verified and Recommended by:</b>
<b>Signature</b>		
	<b>Name of Employee (Position Title/Designation)</b>	<b>Name of Bureau/Service/Office Head (Position Title/Designation)</b>
<b>Date</b>		

<sup>3</sup> Per Annex A template of the DBM Management Circular Letter No. 2021-7 dated July 1, 2021



MC No. 18, s, 2020

**MEMORANDUM CIRCULAR**

**TO : ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS, BUREAUS, AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS; GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS WITH ORIGINAL CHARTERS; AND STATE UNIVERSITIES AND COLLEGES**

**SUBJECT : Amendment to the Revised Interim Guidelines for Alternative Work Arrangements and Support Mechanisms for Workers in the Government during the Period of State of Public Health Emergency due to COVID-19 Pandemic**

The Commission promulgated on May 7, 2020 CSC Resolution No. 2000540, s. 2020, Re: 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, which was disseminated through CSC Memorandum Circular No. 10, s. 2020.

To ensure the proper implementation of CSC MC 10, s. 2020 and to be consistent with the amended Inter-Agency Task Force on the Management of Emerging and Infectious Diseases (IATF) Omnibus Guidelines on the Implementation of the Community Quarantine in the Philippines, the Commission, pursuant to CSC Resolution No. 2000912 promulgated on October 14, 2020, approved the Amendment to the Revised Interim Guidelines for Alternative Work Arrangements During the State of Public Health Emergency Due to COVID-19 Pandemic.

The amendments and additional provisions to certain items of CSC Resolution No. 2000540 are in bold letters, as follows:

**1.0 Scope and Coverage**

These revised interim guidelines shall cover all government agencies and instrumentalities, namely: Constitutional Bodies, Departments, Bureaus, and Agencies of the National Government, Government-Owned or Controlled Corporations (GOCCs) with original charters, Local Government Units (LGUs), and State Universities and Colleges (SUCs).

**Bawat Kawani, Lingkod Bayani**

2.0 Alternative Work Arrangements  
 Government agencies may adopt any or a combination of the following alternative work arrangements:

2.1 Work-from-Home – refers to an output-oriented work arrangement that authorizes the worker to produce outputs/results and accomplishments outside of the office;

2.2 Skeleton (Skeletal) Workforce – refers to a work arrangement where a minimum number of employees is required to man the office to render service when full staffing is not possible;

2.3 Four-day (Compressed) Workweek – refers to a work arrangement whereby the employees' workweek is compressed to four (4) days each week;

2.4 Work Shifting/Flexible (Staggered) Working Hours – refers to a work arrangement applicable to offices/agencies that observe work shifting or flexible working time; and

2.5 Other Alternative Work Arrangements – refer to work arrangements consisting of a combination of the above enumerated work arrangements or other work arrangements subject to the prevailing community quarantine in the area where the agency is located and **appropriate/applicable to the agency mandate/functions.**

3.0 Parameters in the Implementation of Alternative Work Arrangements  
 3.1 Work-from-Home

- a. The work-from-home arrangement shall be adopted in areas placed under Enhanced Community Quarantine (ECQ) and Modified Enhanced Community Quarantine (MECQ) as declared by the proper authorities;
- b. The work-from-home arrangement may be adopted in areas placed under General Community Quarantine (GCQ) and Modified General Community Quarantine (MGCQ), where public transportation shall operate at a reduced capacity and physical/social distancing is required in the workplace;
- c. Employees who are below 21 years old and those who are 60 years old and above, as well as those with immunodeficiency, comorbidities, or other health risk, and pregnant women, and are residing in areas placed under ECQ, MECQ, GCQ and MGCQ shall be under work-from-home arrangement, except when their services are indispensable under the circumstances or when office work is

permitted. **The said work arrangement shall also be made available to those living with the aforementioned persons and living in area under ECQ, MECQ and GCQ;**

- d. Work-from-home arrangements may be allowed for the following tasks:
1. research;
  2. policy formulation/review/amendment;
  3. project work, including but not limited to, drafting of proposals/project studies/training modules;
  4. data encoding/processing;
  5. adjudication of cases or review of cases, including legal work;
  6. budget planning and forecasting;
  7. recording, examination and interpretation of financial records and reports;
  8. evaluation and formulation of accounting, auditing and management control systems;
  9. computer programming;
  10. database maintenance;
  11. design work/drafting of drawing plans;
  12. preparation of information materials;
  13. sending/receiving e-mail;
  14. HR tasks, e.g. computation of leave credits, preparation of payroll etc., as the case maybe; and
  15. other analogous tasks which require the use of a computer and the World Wide Web (Internet) for reading, encoding, printing or submission of written outputs for the review, evaluation or final presentation/assessment of the immediate supervisor, the head of office or the management.
- e. To facilitate the implementation of the work-from-home arrangement, the agency head shall ensure the following:
1. The employees are given tasks to be performed to the full extent possible in terms of man-days per work week;
  2. Employees under work-from-home shall make themselves available during the work hours that they are at home;
  3. The employees have access to or is provided with any communication equipment or facilities, such as computer/laptop, internet or e-mail, facsimile, telephone or mobile phone;
  4. Appropriate measures such as Pledge of Confidentiality of Information, Data encryptions, etc. are in place to ensure protection of data used and processed by the employees pursuant to Republic Act No. 10173 or the Data Privacy Act of 2012;

5. The confidential and proprietary information are protected and secured at all times; and
  6. **Agencies under WFH arrangement may adopt performance standards to guide the employees in the delivery of assigned tasks, like a point system where each output is assigned points based on length of time, complexity, or other criterion which are aligned with the CSC-approved agency SPMS. See illustrative example in Annex A.**
- f. **Employees under work-from-home are not entitled to Compensatory Overtime Credit/Overtime Pay.**

### 3.2 Skeleton (Skeletal) Workforce

- a. During ECQ **and MECQ**, skeleton workforce may be allowed unless a different operational capacity is provided in agencies providing health and emergency frontline services, border control, and other critical services as identified in the IATF Omnibus Guidelines on Community Quarantine;
- b. The employees assigned as skeleton workforce, during ECQ **and MECQ**, shall be issued the necessary travel/office orders, in addition to the office-issued IDs for proper identification;
- c. The employees assigned as skeleton workforce **during the implementation of ECQ and MECQ<sup>1</sup>** shall be entitled to Hazard Pay pursuant to the provisions of AO No. 26, s. 2020 and DBM Budget Circular No. 2020-1, s. 2020, on top of the **Compensatory Overtime Credit** or Overtime Pay as well as other applicable **benefits, subject to the provisions of CSC-DBM Joint Circular No. 2, s. 2015 and other related civil service, budgeting, accounting and auditing rules and regulations;**
- d. **Agencies located in areas placed under GCQ, and MGCQ may use skeleton workforce in combination with other alternative arrangements provided that the required 40-hour workweek is complied with; and**
- e. **Employees assigned as skeleton workforce shall be entitled to Compensatory Overtime Credit/Overtime Pay for hours rendered beyond the normal 8 hours on scheduled workdays or 40 hours a week, and those rendered on rest days or scheduled days off, holidays, and special non-working days, both exclusive of time for lunch and rest, subject to the provisions of CSC-DBM Joint**

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<sup>1</sup> "Frequently Asked Questions (FAQs) on the Grant of the COVID-19 Hazard Pay and the COVID-19 Special Risk Allowance (SRA)". Retrieved from [http:// https://www.dbm.gov.ph/wp-content/uploads/AboutDBM/FAQs-on-COVID-Hazard-Pay-and-SRA.pdf](https://www.dbm.gov.ph/wp-content/uploads/AboutDBM/FAQs-on-COVID-Hazard-Pay-and-SRA.pdf).



**Circular No. 2, s. 2015, as amended and other related civil service, budgeting, accounting and auditing rules and regulations.**

### 3.3 Four-day (Compressed) Workweek

**Agencies located in areas placed under GCQ, and MGCQ may adopt 4-day workweek in combination with other alternative arrangement/s provided that the required 40-hour workweek is complied with.**

### 3.4 Work Shifting/Flexible (Staggered) Working Hours

- a. **Agencies may adopt work shifting/flexible working hours appropriate/applicable to their mandate/functions regardless of community quarantine classification their agency is located;**
- b. The agency head, in consultation with the employees, shall prepare the work schedule in light of the present situation; and
- c. The agency head shall ensure that the employees remain flexible in making themselves available for work duties outside of core hours, **if necessary.**

### 3.5 Other Alternative Work Arrangements

- a. Agencies may adopt other alternative work arrangements that are appropriate/applicable **to the agency mandate/functions** as well as their place of work other than the above-enumerated work arrangements; and
- b. Agencies may adopt a combination of the above enumerated work arrangements or a combination with the other work arrangements it adopted, such as three-day workweek and 2-day work-from-home arrangement to complete the 40-hour workweek.

## 4.0 Support Mechanisms

The agency head shall ensure that all workers are afforded with the following adequate support mechanisms:

- a. Health/psychosocial interventions like stress debriefing;
- b. Provision of appropriate personal protective equipment (PPE) to frontline service providers and employees;
- c. Reduced working hours, as authorized by the President;
- d. Reasonable transportation facilities and housing quarters shall be provided to employees assigned as skeleton workforce, whenever practicable, and subject to **budgeting**, accounting and auditing rules and regulations;
- e. Reasonable expenses incurred during the work-from-home may be

defrayed by the agency subject to **budgeting**, accounting and auditing rules and regulations; and

- f. Other monetary and forms of incentives as may be allowed by the Office of the President or other authorized agencies or upon approval of the heads of agencies subject to **budgeting**, accounting and auditing rules and regulations.

## 5.0 General Guidelines

- 5.1 The alternative work arrangements shall be adopted only for the duration of the State of **Public Health** Emergency or until lifted by the President;
- 5.2 The agency head shall give priority to the preferred schedule of employees who are **below 21 years old, those who are 60 years old and above, as well as those with immunodeficiency, comorbidities, or other health risk/conditions and those residing with the aforementioned**, pregnant women, **nursing mothers**, and persons with disabilities (PWDs) **whose services are indispensable under the circumstances**.

**Requests for different work schedule/arrangement of employees with immunodeficiency, comorbidities, or other health risk/conditions must be supported with medical certificate and other medical records.**

- 5.3 The following activities and precautionary measures should be implemented by agencies prior to the resumption of normal office operations:
  - a. Disinfection or decontamination activities on all its buildings, facilities and office vehicles.  
  
The disinfection should be part of the regular maintenance and upkeep of the agency;
  - b. Conduct of health status survey to ensure that all those reporting to the office are in tip-top shape and that no one is exhibiting any of the symptoms of COVID-19 disease; and
  - c. Modification of the workplace layout to ensure observance of physical distancing requirements of those who will be reporting to the office.
- 5.4 For alternative work arrangements that require physical presence in the office premises, physical distancing requirements should always be observed;
- 5.5 Agencies shall implement minimum health standards protocol at all times

such as wearing of face masks, **face shield**<sup>2</sup>, taking of body temperature, and presence of sanitation stations **and other appropriate PPE**;

- 5.6 Agencies may use videoconferencing/teleconferencing in conducting meetings to minimize face to face interaction;
- 5.7 Agencies shall adopt a monitoring mechanism such as submission of daily/weekly accomplishment report/s, etc., during the implementation of the alternative work arrangements to ensure that public service delivery is not prejudiced;
- 5.8 Agencies shall formulate their internal rules and regulations governing the alternative work arrangements they adopted and implemented in their agency. Said guidelines shall include the work arrangements of its personnel who are in transit (daily/weekly) in reporting to work and going home **across areas under quarantine area (ECQ/MECQ/GCQ/MGCQ), as well as from a quarantine area to quarantine-free area and vice versa**;
- 5.9 Agencies shall submit a report on the implementation of the alternative work arrangements to the Civil Service Commission through the CSC Regional Offices for policy formulation and records purposes; and
- 5.10 **Agencies located in area placed under GCQ/MGCQ shall ensure that the whole workweek is manned in order not to prejudice public service delivery.**

#### 6.0 Repealing Clause

**All CSC Resolutions and other issuances which are inconsistent herewith are modified accordingly.**

#### 7.0 Effectivity

This **amendment to the Revised Interim Guidelines** shall take effect retroactively on March 16, 2020, the date of the President's declaration placing the country under the State of Calamity and the imposition of ECQ throughout Luzon and other areas and shall remain in force until **the State of Public Health Emergency** has been lifted or withdrawn by the President.

  
**ALICIA dela ROSA-BALA**  
Chairperson

15 October 2020

HRPSO/RBE/JLT/MGC/bam

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<sup>2</sup> Item 5 Section 8, IATF Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines with Amendment as of July 16, 2020.



MC 10, s. 2020

## MEMORANDUM CIRCULAR

- TO :** ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS, BUREAUS, AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS; GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS WITH ORIGINAL CHARTERS; AND STATE UNIVERSITIES AND COLLEGES
- SUBJECT :** 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

Pursuant to **CSC Resolution No. 2000540** promulgated on **May 7, 2020**, the Commission adopted the following 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:

### 1.0 Scope and Coverage

These revised interim guidelines shall cover all government agencies and instrumentalities, namely: Constitutional Bodies, Departments, Bureaus, and Agencies of the National Government, Government-Owned or Controlled Corporations (GOCCs) with original charters, Local Government Units (LGUs), and State Universities and Colleges (SUCs).

### 2.0 Alternative Work Arrangements

Government agencies may adopt any or a combination of the following alternative work arrangements:

- 2.1 **Work-from-Home** – refers to an output-oriented work arrangement that authorizes the worker to produce outputs/results and accomplishments outside of the office.
- 2.2 **Skeleton (Skeletal) Workforce** – refers to a work arrangement where a minimum number of employees is required to man the office to render service when full staffing is not possible.

Bawat Kawani, Lingkod Bayani

- 2.3 **Four-day (Compressed) Workweek** – refers to a work arrangement whereby the employees' workweek is compressed to four (4) days each week.
- 2.4 **Staggered Working Hours** – refers to a work arrangement applicable to offices/agencies that observe work shifting or flexible working time. For this purpose, staggered working hours refers to the existing 24/7 shifting schedule and the flexible working time schedule.
- 2.5 **Other Alternative Work Arrangements** – refer to work arrangements consisting of a combination of the above enumerated work arrangements or other work arrangements appropriate/applicable to the agency subject to the prevailing community quarantine in the area where the agency is located and the nature of work/job performed by the employee/s.

### 3.0 Parameters in the Implementation of Alternative Work Arrangements

#### 3.1 Work-from-Home

- a. The work-from-home arrangement shall be adopted in areas placed under Enhanced Community Quarantine (ECQ) by the President;
- b. The work-from-home arrangement may be adopted in areas placed under General Community Quarantine (GCQ) where public transportation shall operate at a reduced capacity and physical/social distancing is required in the workplace.
- c. Employees who are below 21 years old and those who are 60 years old and above, as well as those with immunodeficiency, comorbidities, or other health risk, and pregnant women, including those who reside with the aforementioned, and are residing in areas placed under GCQ, shall be under work-from-home arrangement, except when their services are indispensable under the circumstances or when office work is permitted.
- d. Work-from-home arrangements may be allowed for the following tasks:
  - 1. research;
  - 2. policy formulation/review/amendment;
  - 3. project work, including but not limited to, drafting of proposals/project studies/training modules;
  - 4. data encoding/processing;
  - 5. adjudication of cases or review of cases, including legal work;
  - 6. budget planning and forecasting;
  - 7. recording, examination and interpretation of financial records and reports;

8. evaluation and formulation of accounting, auditing and management control systems;
  9. computer programming;
  10. database maintenance;
  11. design work/drafting of drawing plans;
  12. preparation of information materials;
  13. sending/receiving e-mail;
  14. HR tasks, e.g. computation of leave credits, preparation of payroll etc., as the case maybe; and
  15. other analogous tasks which require the use of a computer and the World Wide Web (Internet) for reading, encoding, printing or submission of written outputs for the review, evaluation or final presentation/assessment of the immediate supervisor, the head of office or the management.
- e. To facilitate the implementation of the work-from-home arrangement, the agency head shall ensure the following:
1. The employees are given tasks to be performed to the full extent possible in terms of man-days per work week.
  2. Employees under work-from-home shall make themselves available during the work hours that they are at home.
  3. The employees have access to or is provided with any communication equipment or facilities, such as computer/laptop, internet or e-mail, facsimile, telephone or mobile phone.
  4. Appropriate measures such as Pledge of Confidentiality of Information, Data encryptions, etc. are in place to ensure protection of data used and processed by the employees pursuant to Republic Act No. 10173 or the Data Privacy Act of 2012.
  5. The confidential and proprietary information are protected and secured at all times.

### **3.2 Skeleton (Skeletal) Workforce**

- a. During ECQ, skeleton workforce may be allowed unless a different operational capacity is provided in agencies providing health and emergency frontline services, border control, and other critical services as identified in the IATF Omnibus Guidelines on Community Quarantine;
- b. The employees assigned as skeleton workforce, during ECQ, shall be issued the necessary travel/office orders, in addition to the office-issued IDs for proper identification.

- c. Agencies located in areas placed under the GCQ shall use skeleton workforce as one of its alternative work arrangements.
- d. In case the duty or work schedule of an employee assigned as a skeleton workforce falls on a regular holiday, the required 40-hour workweek shall be considered as complied. However, if the employee is required to report, he or she should be entitled to additional compensation like overtime or compensatory time off (CTO), among others.
- e. The employees assigned as skeleton workforce shall be entitled to Hazard Pay on top of the Compensatory Time Off or Overtime Pay, as well as other applicable allowances, subject to accounting and auditing rules and regulations.

### **3.3 Four-day (Compressed) Workweek**

- a. The four-day workweek may be used as one of the alternative work arrangements of the agencies located in areas placed under GCQ which are identified either as moderate-and low-risk in the spread of COVID-19.
- b. The 4-day workweek may be observed as follows: Monday to Thursday, Tuesday to Friday, Monday to Tuesday and Thursday to Friday or a combination of the 4-day workdays to ensure that there are employees reporting the whole workweek.
- c. In case a regular holiday falls within the scheduled workweek of the employee, the required 40-hour workweek shall be considered as complied except employees of agencies who are required to provide skeleton force in health emergency frontline services, border control and other critical services that is required to operate on a 24/7 work schedule.

### **3.4 Staggered Working Hours**

- a. The agency shall strategize the adoption of the staggered working hours of employees to limit the number of officials and employees in an office at any given time. Example: 7:00 a.m. to 1:00 pm, and 1:00 pm to 7:00 pm.
- b. The agency head, in consultation with the employees, shall prepare the staggered work schedule in light of the present situation.
- c. The agency head shall ensure that the employees remain flexible in making themselves available for work duties outside of core hours if required.

### **3.5 Other Alternative Work Arrangements**

- a. Agencies may adopt other alternative work arrangements that are appropriate/applicable to their functions as well as their place of work other than the above-enumerated work arrangements.
- b. Agencies may use a combination of the above enumerated work arrangements or a combination with the other work arrangements it adopted, such as three-day workweek and 2 days work-from-home arrangement to complete the 40-hour workweek.

### **4.0 Support Mechanisms**

The agency head shall ensure that all workers are afforded with the following adequate support mechanisms:

- a. Health/psychosocial interventions like stress debriefing;
- b. Provision of appropriate personal protective equipment (PPE) to frontline service providers and employees;
- c. Reduced working hours, as authorized by the President;
- d. Reasonable transportation facilities and housing quarters shall be provided to employees assigned as skeleton workforce, whenever practicable, and subject to accounting and auditing rules and regulations;
- e. Reasonable expenses incurred during the work-from-home may be defrayed by the agency subject to accounting and auditing rules and regulations; and
- f. Other monetary and forms of incentives 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.

### **5.0 General Guidelines**

- 5.1 The alternative work arrangements shall be adopted only for the duration of the State of National Emergency or until lifted by the President.
- 5.2 The agency head shall give priority to the preferred schedule of employees who are senior citizens, pregnant women, and persons with disabilities (PWD).
- 5.3 The following activities and precautionary measures should be implemented by agencies prior to the resumption of normal office operations:



- a. Disinfection or decontamination activities on all its buildings, facilities and office vehicles.

The disinfection should be part of the regular maintenance and upkeep of the agency.

- b. Conduct of health status survey to ensure that all those reporting to the office are in tip-top shape and that no one is exhibiting any of the symptoms of COVID-19 disease.
- c. Modification of the workplace layout to ensure observance of physical distancing requirements of those who will be reporting to the office.

5.4 For alternative work arrangements that require physical presence in the office premises, physical distancing requirements should always be observed.

5.5 Agencies shall implement minimum health standards protocol at all times such as wearing of face masks, taking of body temperature, and presence of sanitation stations.

5.6 Agencies may use videoconferencing/teleconferencing in conducting meetings to minimize face to face interaction.

5.7 Agencies shall adopt a monitoring mechanism such as submission of daily/weekly accomplishment report/s, etc., during the implementation of the alternative work arrangements to ensure that public service delivery is not prejudiced.

5.8 Agencies shall formulate their internal rules and regulations governing the alternative work arrangements they adopted and implemented in their agency. Said guidelines shall include the work arrangements of its personnel who are in transit (daily/weekly) in reporting to work and going home from the ECQ area to GCQ area or vice-versa, or from the quarantine free area to ECQ or GCQ area.

5.9 Agencies shall submit a report on the implementation of the alternative work arrangements to the Civil Service Commission through the CSC Regional Offices for policy formulation and records purposes.

## **6.0 Repealing Clause**

This Resolution amends CSC Resolution No. 2000481 dated March 11, 2020 and all other existing guidelines which are inconsistent with these Revised Interim Guidelines are deemed repealed or modified accordingly.

## 7.0 Effectivity

This interim guidelines shall take effect retroactively on March 16, 2020, the date of the President's declaration placing the country under the State of Calamity and the imposition of ECQ throughout Luzon and other areas and shall remain in force until the State of National Emergency has been lifted by the President of the Philippines.

  
**ALICIA dela ROSA-BALA**  
Chairperson

May 7, 2020

//HRPSO/RBE/JLT/MGC/bam



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

**CIRCULAR LETTER**

No.: 2021 - 7  
July 1, 2021

For : All Heads of Departments, Agencies, Bureaus, and Offices of the National Government, including Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG), Government-Owned or -Controlled Corporations (GOCCs) Receiving Budgetary Support from the National Government, State Universities and Colleges (SUCs), Local Government Units (LGUs), Constitutional Offices, and All Others Concerned

Subject : **GUIDELINES ON THE REIMBURSEMENT OF INTERNET AND MOBILE DATA SUBSCRIPTION EXPENSES OF GOVERNMENT EMPLOYEES IN VIEW OF THE ADOPTION OF ALTERNATIVE WORK ARRANGEMENTS DUE TO THE COVID-19 PANDEMIC**

**1.0 Background**

The Civil Service Commission (CSC) issued Memorandum Circular (MC) No. 10<sup>1</sup> on 07 May 2020, as amended by CSC MC No. 18<sup>2</sup> dated 15 October 2020, prescribing the revised interim guidelines for alternative work arrangements and support mechanisms for workers in the government during the period of State of Public Health Emergency in the country due to the COVID-19 pandemic.

Pursuant to CSC MC No. 18, s. 2020, government agencies are authorized to adopt any or a combination of the alternative work arrangements prescribed therein, including the work-from-home arrangement (WFHA).

In relation to this, agency heads are directed to ensure that employees have **access to or are provided with communication equipment or facilities**, such as computer/laptop, internet or e-mail, facsimile, telephone or mobile phone to facilitate the implementation of the WFHA.

Moreover, agency heads are directed to ensure that all workers are afforded with adequate support mechanisms, such as **defrayment of reasonable expenses**

<sup>1</sup> 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  
<sup>2</sup> Amendment to the Revised Interim Guidelines for Alternative Work Arrangements and Support Mechanisms for Workers in the Government During the Period State of Public Health Emergency Due to COVID-19 Pandemic

incurred during the WFHA, subject to existing budgeting, accounting, and auditing rules and regulations.

## 2.0 Purpose

This Circular is being issued to provide the interim general guidelines and standards on the varying expenses of government agencies on communications, with the adoption of the WFHA as an alternative work arrangement allowed by the CSC.

## 3.0 Nature of Communications Expense Reimbursement

- 3.1 As contained in this Circular, the reimbursement shall cover **reasonable internet and mobile data subscription expenses** incurred by government employees under the WFHA in connection with the performance of their official functions in support of the operations of the agency, subject to existing applicable budgeting, accounting, and auditing laws, rules and regulations.
- 3.2 The reimbursement of internet/mobile data subscription expense is intended to **augment or defray some of the costs** personally incurred by said employees while carrying out official duties/tasks under the WFHA, and not to cover the actual total cost.
- 3.3 The reimbursement of internet/mobile data subscription expense **shall not be automatically granted** to government employees under the WFHA and shall be based on a corresponding request for reimbursement by the employees concerned, subject to the submission of necessary documentary requirements.

## 4.0 Coverage

- 4.1 Regular, casual and/or contractual employees of the government may be allowed to reimburse internet/mobile data subscription expenses.
- 4.2 On the other hand, the following employees are excluded from those who may be entitled to the reimbursement of internet/mobile data subscription expenses:
  - 4.2.1 Consultants and experts engaged for a limited period to perform specific activities or services with expected output;
  - 4.2.2 Those hired on a contract of service and/or job order basis;
  - 4.2.3 Those provided with official cellular phone subscriptions with internet/mobile data package allocation of 4 GB and up; and/or
  - 4.2.4 Those who are receiving other similar benefits on the reimbursement of communications-related expenses amounting to Php 300 and higher.



- 4.3 The Commissions/Offices under the CFAG, as well as the GOCCs with budgetary support from the national government and the LGUs as authorized under their respective corporate or local government budgets and applicable issuances, are strongly encouraged to adopt and implement the herein prescribed guidelines.

**5.0 General Guidelines**

- 5.1 Government employees who are duly authorized to report under the WFHA are entitled to request for reimbursement of internet/mobile data subscription expense.
- 5.2 The total reimbursable amount for internet/mobile data subscription expense per employee **shall not exceed three hundred pesos (Php 300.00)<sup>3</sup> per month**, using the following rationalized schedule:

<b>No. of Days on WFHA</b>	<b>Rate</b>	<b>Maximum Amount (Php)</b>
1 to 5	25%	75
6 to 11	50%	150
12 to 16	75%	225
17 and more	100%	300

The agency concerned shall determine the appropriate amount to be set for its employees, depending on the nature of its work and other applicable parameters, subject to the available funds of the agency under its Maintenance and Other Operating Expenses (MOOE).

- 5.3 For part-time government employees, the amount shall be pro-rated corresponding to the services rendered. If employed on part-time basis with two (2) or more agencies, an employee shall be entitled to proportionate amounts corresponding to the services in each agency, provided that the total claim shall not exceed the authorized amount.
- 5.4 Only the days where an employee is reporting under the WFHA shall be considered as eligible for the reimbursement of internet/mobile data subscription expense.

The days where an employee is reporting under a skeleton/skeletal workforce arrangement and any other working arrangement wherein an employee is physically reporting to the office premises, and when an employee is on official leave, whether with pay or without pay, and on compensatory time-off, shall not be counted.

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<sup>3</sup> Based on the lowest mobile data package currently available

## **6.0 Documentary Requirements**

- 6.1 All requests for reimbursement of internet/mobile data subscription expense must be accompanied by supporting documentary requirements, such as, but not limited to the following:
  - 6.1.1 Approved authority or office order for employees concerned to report under the WFHA in the agency; and
  - 6.1.2 Accomplishment report specifically identifying the tasks rendered by the employee which needed the use of internet/mobile data during the days when he/she was under the WFHA and claiming reimbursement for the internet/mobile data subscription expense, with certification by the employee concerned and the bureau/service/office head, using the attached template (Annex A).

## **7.0 Funding Source**

- 7.1 For national government agencies, including the SUCs, the amounts required for the reimbursement of internet/mobile data subscription expense to employees shall be charged against the respective available MOOE allotment of the agency/SUC, provided that all authorized mandatory expenditures shall have been paid first, subject to existing budgeting, accounting, and auditing laws, rules and regulations.
- 7.2 In case of deficiency in the provision of internet/mobile data subscription expenses in the agency budget, the agency may modify objects of expenditures within the MOOE items, except those mandatory MOOE items cited under Section 74 of the General Provisions of the FY 2021 General Appropriations Act (GAA) and applicable provisions of succeeding GAAs. The modification shall be supported with an accomplished Modification Advice Form duly signed by the approving authority or his/her designated representative.
- 7.3 The grant of the reimbursement of internet/mobile data subscription expenses shall be accommodated within the existing MOOE budget, with no option for any case of MOOE deficiency to be later covered through augmentation.

## **8.0 Period of Availability**

The reimbursement of internet/mobile data subscription expenses of employees who are authorized to work under a WFHA shall only be provided during the adoption of alternative work arrangements in the government, in view of the declaration of State of Public Health Emergency brought about by the COVID-19 pandemic.

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## **9.0 Responsibility of Agency Heads**

- 9.1 Agencies are required to institute their respective internal implementing rules, guidelines, and/or procedures following the general guidelines and limitations prescribed in this Circular.
- 9.2 Agencies shall ensure the judicious and prudent use of government funds, and that the reimbursement of subject internet/mobile data subscription expense should not duplicate with any other similar or related expenses for the purpose.
- 9.3 Agency heads shall be held responsible for the proper implementation of the guidelines under this Circular. They shall be held liable for any reimbursement of internet/mobile data subscription expense not in accordance with the provisions of this Circular, without prejudice, however, to the refund of any undue payments received by the employees concerned.

## **10.0 Updating and Review of Guidelines**

The guidelines prescribed under this Circular shall be reviewed and updated in accordance with subsequent guidelines affecting alternative work arrangements in government to be issued by the CSC and other relevant agencies.

## **11.0 Separability**

If, for any reason, any part or provision of this circular is declared invalid or unconstitutional, the other provisions not affected thereby shall remain in full force and effect.

## **12.0 Repeal**

Unless otherwise provided by a separate law authorizing higher rates of communications expenses authorized herein, all issuances, rules and regulations contrary to or inconsistent with the provisions of this circular are hereby repealed, modified, or amended accordingly, subject to existing applicable budgeting, accounting, and auditing laws, rules and regulations.

## **13.0 Effectivity**

This Circular shall take effect immediately upon publication in the Official Gazette or in a newspaper of general circulation.

  
**WENDEL E. AVISADO**  
Secretary 

**(Agency Name)**

**ACCOMPLISHMENT REPORT AND CERTIFICATION  
ON SERVICES RENDERED UNDER THE WORK FROM HOME ARRANGEMENT**

**(Month + Year)**

<b>Bureau/Service/Office</b>	
<b>Employee Name</b>	
<b>Employee No.</b>	

<b>Task/Activity/Accomplishment</b>	<b>Dates</b>
1. Example: <i>Conduct of internet research on productivity enhancement in government</i>	<i>June 1</i>
2. Example: <i>Participation in webinar/training on _____ from (indicate applicable time)</i>	<i>June 2</i>
3. Example: <i>Attendance to monthly meeting of _____ from (indicate applicable time)</i>	<i>June 3</i>
<i>- Nothing follows -</i>	
<b>Total No. of Days Claimed for:</b> _____	
<b>Applicable Rate (%):</b> _____	
<b>Total Claimable Amount:</b> _____	

**Purpose:**

To claim for reimbursement of internet/mobile data subscription actually incurred by the undersigned in the performance of official and authorized duties under the work from home arrangement for the period \_\_\_\_\_.

*The above expenses are incurred as they are necessary for the above-cited purpose, and that we are fully aware that willful falsification of statements is punishable by law.*

*The personnel concerned is not excluded from claiming reimbursement of internet/mobile data subscription expenses, as provided in the pertinent guidelines for the purpose.*

	<b>Certified Correct:</b>	<b>Verified and Recommended by:</b>
<b>Signature</b>		
	<b>(Name of Employee) (Position Title/Designation)</b>	<b>(Name of Bureau/Service/Office Head) (Position Title/Designation)</b>
<b>Date</b>		





**MEMORANDUM**

**FOR/TO** : All Officials and Employees  
 DENR Central Office

**FROM** : The Undersecretary  
 Legal, Administration, Finance, Human Resources and Information Systems

**SUBJECT** : **PROVISION OF COMMUNICATION EXPENSE ALLOCATION TO PERSONNEL PERFORMING ESSENTIAL TASKS DURING THE TIME OF QUARANTINE**

**DATE** : SEP 21 2020

In order to optimize communication services to efficiently discharge the functions of the DENR during this time of quarantine in lieu of the implemented alternative work arrangement in the Central Office and pursuant to the Civil Service Commission Memorandum Circular No. 10<sup>1</sup>, Series of 2020, dated 07 May 2020, the provision of Communication Expense Allocation is hereby authorized to personnel performing essential tasks at the rate specified below:

Qualified Central Office Personnel/Employees	Communication Expense Allocation per Month
Chief of Staff of USECs and ASECs, Assistant Division Chiefs, Section Chiefs, Unit Heads and Employees performing essential task	P500.00

The said personnel/employees shall be identified by the concerned Head of Offices (HEA, USECs, ASECs and Directors) and shall be endorsed to the Office of the Assistant Secretary for Administration, Human Resources and Legislative Affairs for evaluation and preparation of the Special Order. The personnel/employees with DENR-issued cellular phones and those hired under Contract of Service/Job Orders are not qualified.

The payment shall be subject to the availability of funds, accounting and auditing rules and regulations.

This order shall take effect immediately.

ATTY. ERNESTO D. ADOBO, JR. CESO I

MEMO NO. 2020-159

<sup>1</sup> 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