OFFICE MEMORANDUM
OM-O S E C-2 0 2 0-007

GUIDANCE ON AUTHORIZING CONCERNED OFFICIALS AND-personnel of
the Central Office to Reimburse Enhanced Community
Quarantine-related Expenses

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Division Chiefs
All Others Concerned

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 No. (DM) 043, s. 2020 on March 15, 2020
providing Guidelines on the Alternative Work Arrangements in light of the
COVID-19 Stringent Social Distancing Measures. The 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 will 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 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. Pursuant to Section 2 of Presidential Proclamation (PP) No. 922 (Declaring a
State of Public Health Emergency throughout the Philippines), and Section 3 of PP
929 (Declaring a State of Calamity throughout the Philippines due to the Corona Virus
Disease 2019), all government agencies and LGUs are enjoined to render full
assistance and cooperation with each other and mobilize the necessary resources
to undertake critical, urgent, and appropriate disaster response aid and measures
in a timely manner to curtail and eliminate the COVID-19 threats.
4. To enable DepEd to deliver its mission-critical tasks and services in times of public health crisis such as the COVID-19 pandemic, adjustments shall be made in the DepEd applicable policy issuances and other legal framework, subject to existing procurement, budgetary, accounting and auditing rules and regulations.

5. Therefore, this Office authorizes the reimbursement of the following ECQ-related expenses incurred or to be incurred during the COVID-19 health crisis:

   a. **Communication expense (mobile and internet) of personnel under WFH arrangement**, as these expenses are incurred in connection with the performance of their official functions and are necessary to support the operations of an agency. The reimbursement of internet and prepaid expenses used by personnel under WFH arrangement during the implementation of ECQ amounting to Five Hundred Pesos (P500)/month, which shall be certified by the heads of office.

   b. **Transportation expenses of personnel who do not avail of the provided DepEd Service** amounting to Two Hundred Pesos (P200)/day.

6. Provisions shall be allowed only for permanent, casual and contractual employees, and workers under Contract of Service and Job Order status.

7. The foregoing shall be subject to proper liquidation and accounting and with specific criteria and parameters to ensure observance against unnecessary, excessive and unconscionable expenditure pursuant to Commission on Audit Circular 2012-003 dated October 29, 2012. Given their respective nature, said expenses may be charged against MOOE, as such fall under recurring expenses to cover day-to-day requirements of agencies to carry out their regular operations.

8. This Memorandum shall take effect retroactively on March 17, 2020, and until the ECQ is lifted.

9. Immediate dissemination of this Memorandum is desired.