



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2020-0128

**FOR : UNDERSECRETARIES
ASSISTANT SECRETARIES
BUREAU AND SERVICE DIRECTORS
REGIONAL DIRECTORS
HEADS OF CENTRAL AND REGIONAL FINANCE DIVISIONS/UNITS
ALL OTHERS CONCERNED**


FROM : ANNALYN M. SEVILLA
Undersecretary


RAMON FIEL G. ABCEDE
Assistant Secretary for Finance

**SUBJECT : REMINDER TO COMPLY WITH ADMINISTRATIVE ORDER NO. 26
DATED MARCH 23, 2020 AND DBM BUDGET CIRCULAR NO. 2020-1
DATED MARCH 24, 2020**

DATE : APRIL 15, 2020

This refers to Administrative Order (AO) No. 26 dated March 23, 2020 entitled "Authorizing the Grant of Hazard Pay to Government Personnel Who Physically Report for Work during the period of Implementation of an Enhanced Community Quarantine relative to the COVID-19 Outbreak."

Per Section 1 of said AO, National Government Agencies (NGAs) are authorized to grant COVID-19 Hazard Pay to personnel who physically report for work during the implementation of an Enhanced Community Quarantine in their respective work stations, in an amount not exceeding Php500.00 per day per person, which shall be computed as follows:

$$\text{COVID-19 Hazard Pay} = \text{Php}500.00 \times \text{number of days physically reporting for work during the quarantine period}$$

Section 2 provides conditions on the grant of the COVID-19 Hazard Pay. Head of government agencies may grant the COVID-19 Hazard Pay to their personnel without the need for further approval of the Department of Budget and Management (DBM), given that:

- a. The personnel are occupying regular, contractual, or casual positions, or are engaged through contract of service (COS), job order (JO) or other similar schemes;



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

- b. The personnel have been authorized to physically report for work at their respective offices or work stations on the prescribed official working hours by the head of agency or office during the period of implementation of Enhanced Community Quarantine measures in the area of such office or work station; and
- c. The rate of COVID-19 Hazard Pay shall be based on the number of days an employee physically reports for work using the formula mentioned above.

Section 3 states that the funding source for the COVID-19 Hazard Pay for personnel occupying regular, contractual or casual positions shall be charged against their available released Personnel Services (PS) allotments, while the amount required for COS or JO workers shall be charged against their available released Maintenance and Other Operating Expenses (MOOE) allotments, without need for prior authority from the DBM. Should an NGA have insufficient PS or MOOE allotments, to fully cover the COVID-19 Hazard Pay at the rate of Php500.00 per day per person, a lower but uniform rate may be granted for all qualified personnel.

All are instructed to pay qualified DepEd employees or Skeletal Workforce in compliance with the conditions indicated in AO No. 26 and DBM Budget Circular No. 2020-1 dated March 24, 2020 with the subject "Guidelines on the Grant of the COVID-19 Hazard Pay."

For information and guidance.