



Republic of the Philippines  
**Department of Education**  
REGION X- NORTHERN MINDANAO  
DIVISION OF MALAYBALAY CITY

**DIVISION MEMORANDUM**

NO. 422, s. 2021

DM - 2021-08-422  
DEPED MALAYBALAY CITY DIVISION  
RELEASED  
DATE: 8/10/21 TIME: 3:00  
BY:

To: Assistant Schools Division Superintendent  
Chief Education Supervisors, CID and SGOD  
Public Elementary and Secondary School Heads  
All Others Concerned  
This Division

FROM:   
VICTORIA V. GAZO, PhD, CESO V  
Schools Division Superintendent

DATE: August 9, 2021

SUBJECT: **DISSEMINATION OF DBM-CL 2021-7 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 COVID-19 PANDEMIC**

1. This Office hereby informs the field on Department of Budget and Management Circular Letter No. 2021-7 dated July 1, 2021 entitled **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 COVID-19 PANDEMIC**.
2. You may use the soft copy of Accomplishment Report and Certification on Services Rendered under the Work from Home Arrangement (Annex A) sent through *Facebook Messenger Groups – MC Elementary SH and MC Secondary SH*.
3. Widest dissemination and compliance to this memorandum is enjoined.

**TO BE POSTED IN THE WEBSITE**  
Copy furnished: Records Section  
Accounting Unit



Address: Sayre Hi-way, Purok 6, Casisang, Malaybalay City  
Telefax No.: 088-314-0094; Telephone No.: 088-813-1246  
Email Address: [malaybalay.city@deped.gov.ph](mailto:malaybalay.city@deped.gov.ph)



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**

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**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**

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<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:

No. of Days on WFHA	Rate	Maximum Amount (Php)
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 

**ANNEX A**

**(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>		