

DRN: FIN-S-RPAO-A-COMM-21-01-13211-S

**FOR : ALL HEADS OF OFFICES, BUREAUS, SERVICES**  
Central Office and Field Offices

**FROM : THE UNDERSECRETARY**

**SUBJECT : FINANCIAL MANAGEMENT GUIDELINES No. 8, s. 2021, GUIDELINES ON THE PAYMENT OF COVID-19 EXPENSES RELATED TO THE OFFICIAL LOCAL AND FOREIGN TRAVEL OF DSWD OFFICIALS AND EMPLOYEES**

**DATE : 26 JANUARY 2021**

## I. RATIONALE

The Department of Social Welfare and Development (DSWD) has its mission to lead in the formulation, implementation, and coordination of social welfare and development policies and programs for and with the poor, vulnerable, and disadvantaged. To deliver effective performance of an official or employee's mandates or functions, in most cases, the physical presence of the official or employee is critical in the outcome of any official activity to be attended.

The coronavirus disease 2019 (COVID-19) pandemic has heavily affected the interzonal and intrazonal movement of people, goods and services between provinces and cities. With travel restrictions put in place to control the further spread of the virus, travels have been put on hold in some areas and other destinations require additional requirements for some essential travelers. These new normal travel guidelines imposed by the national and government units in relation to COVID-19 would entail additional cost in order to abide by these rules.

It is understood that claims against government funds shall be supported with complete documentation and these expenses have to be governed by accounting and auditing rules, procedures and guidelines for validation purposes to avoid irregular, unnecessary, excessive, extravagant and unconscionable expenses.

## II. LEGAL BASES

These guidelines adopt the principle and facilitate the effective compliance of the following laws and regulations:

1. Executive Order No. 77 dated March 15, 2019 – Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign travels of Government Personnel
2. Administrative Order 13, s. 2019 - DSWD Implementing Rules and Regulations on Executive Order No. 77 Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign travels of Government Personnel
3. Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF) Resolution No. 17, series of 2020 dated March 30, 2020 – Recommendations Relative



to the Management of the Coronavirus Disease 2019 (COVID-19) Situation – (Section B.2.)

4. Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF) Resolution No. 95, series of 2021 dated January 21, 2021 – (Sections C, D, Nos. 3 & 4)
5. DOH-DTI Joint Administrative Order No. 2020-0001 – Guidelines for the Implementation of Executive Order No. 118 on Regulation of Prices for COVID-19 Reverse Transcription-Polymerase Chain Reaction (RT-PCR) Testing and Kits – (Section D.1.)
6. DOH Department Circular No. 2020-0391 dated November 27, 2020 – Price Range for COVID-19 Reverse Transcription-Polymerase reaction (RT-PCR) Testing – (Table)

### III. COVERAGE

These guidelines cover COVID-19-related expenses for approved official local and foreign travel of officials and employees with destinations requiring the prescribed testing and quarantine protocols.

### IV. GENERAL GUIDELINES

1. In addition to the actual transportation costs and the Daily Travel Expenses (DTE), all DSWD official and employees that are subjected to the applicable testing and quarantine protocols may claim reasonable miscellaneous expenses relative to their approved official local and foreign travels.
2. The following are considered reasonable miscellaneous expenses:
  - (a) Payment for COVID-19 Testing from Department of Health (DOH) Licensed COVID-19 Testing Laboratory in the Philippines such as, but not limited to the following:
    - (1) Reverse-Transcription - Polymerase Chain Reaction (RT-PCR) Test
    - (2) Rapid Antibody Test
    - (3) Saliva Test
    - (4) Any other tests which are being studied by the medical authorities that might be considered in the future.
  - (b) Payment for lodging in the facilities suitable only for mandatory quarantine as identified by the Department of Tourism (DOT) and assessed by the Bureau of Quarantine.
  - (c) Payment for Medical/ Health Certificates
3. The following are the required supporting documents for the reimbursement claims of the said expenses:
  - (a) Official Receipt;
  - (b) List of requirements and health documents of the destination of travel;
  - (c) Reimbursement or payment of such expenses must be explicitly stated in the Order/ Travel Order/ Authority to Travel



**V. SPECIFIC GUIDELINES**

- A. Since the government has set a price range for COVID-19 tests in the country, the amount reimbursable for claim is the actual amount incurred but cannot exceed the mandated price ceiling, even for rush test results.

The maximum price set for RT-PCR testing, **for compliance of all licensed COVID-19 testing laboratories nationwide as provided in the DOH Department Circular No. 2020-0391** dated November 30, 2020 with effectivity starting November 30, 2020, are as follows:

Category of Laboratory	Plate-based RT-PCR
	Cap (Maximum) <sup>1</sup>
Private <sup>2</sup>	PhP 5,000.00
Public	PhP 3,800.00

This price range shall be subject to change since a monthly review will be conducted by DOH and DTI.

- B. Claims for reimbursement of actual accommodation expenses (excluding expenses for valets, room attendants, laundry, pressing, haircuts, and similar services furnished by hotels) in excess of the accommodation component of the DTE may be allowed, but in no case it shall be within the component of the prescribed DTE rate, and only upon the submission of the certification by the Secretary or the authorized representative, as absolutely necessary in the performance of an assignment (**Annex A**)

In addition to the documents enumerated in Section IV.3 above, Section 7, no. 6 and Section 13, no. 6 of AO 13, series of 2019, **Annex A** of this guideline shall be submitted by the claimant/s concerned, if and when necessary.

For reference and strict compliance.

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WCB/JImSC/DRDR/222

<sup>1</sup> Facilities shall not charge patients at a price exceeding the maximum price.

<sup>2</sup> This includes facilities that are under a public-private partnership agreement.

**“ANNEX A”**  
(Actual Hotel Accommodation)

## CERTIFICATION

This is to certify that (name of claimant) of (office) incurred hotel accommodation in the amount of (P xxx) at (name of hotel, address) last (date of travel). (Name) on official business travel to (place/purpose of travel).

(Name of claimant) is claiming for the excess on hotel accommodation/lodging incurred as against allowed hotel/lodging of P\_\_\_\_\_/day (50% of DTE), which shall not exceed the 100% of the board & lodging component of the DTE. Attached are the official receipts for the said amounts.

This is to certify further, that the expenses requested for reimbursement is absolutely necessary in the performance of his/her duties during (justify the request for reimbursement/ nature and/or purpose of the travel).

This certification is being issued to support the claim for reimbursement in the amount of (P xxx) representing actual hotel accommodation during his/her travel to (place of assignment) that may be allowed for payment in pursuant to COA provision/Executive Order No.77.

Secretary/ or Authorized Representative