

WORK FROM HOME (WFH) AS AN ALTERNATIVE WORK ARRANGEMENT (AWA) FOR GOVERNMENT EMPLOYEES

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Completed 2021



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**WORK FROM HOME (WFH) AS AN ALTERNATIVE WORK ARRANGEMENT (AWA) FOR
GOVERNMENT EMPLOYEES**

A Basic Research

Conducted by

ANNA MAE M. ATILLO

**Through the Financial Support Provided by the
BASIC EDUCATION RESEARCH FUND (BERF)
Of the Department of Education
Region X – Northern Mindanao**

March 2021

ACKNOWLEDGEMENT

I would like to extend my heartfelt gratitude to our Schools Division Superintendent, Dr. Olga C. Alonsabe, and out Assistant Schools Division Superintendent, Dr. Alicia E. Anghay, for allowing me to conduct this study.

The completion of this research would not be possible without the inspiration and motivation to pursue this study, extended to me by the previous and present Division Research Coordinators, namely Balve G. Granido, Helen E. Maasin and Karen Rose A. Serrania. I would like to thank as well Merogim P. Mugot, John Franklin Dresser and Jun Mark Rey O. Nob for sharing their expertise during the research consultations.

I am grateful for all employees who have participated in the study as well as other Schools Division Office (SDO) personnel for the help and support extended in the conduct of this study. Most especially, I would like the Personnel Unit team for being one in striving to do more & better.

Above all, to the Great Almighty, for giving me the strength in this endeavor.

AMMA

ABSTRACT

This research aimed to identify the demographic profile of employees and examine how it affects the employees' perception of Work From Home (WFH) arrangement as an Alternative Work Arrangement (AWA). The study concentrated on the respondents' perceived advantages and disadvantages of the WFH arrangement. Survey questionnaires (link to Google Form/Survey) were disseminated online to all employees, and two hundred thirteen (213) have responded. This study is a descriptive correlational type of research. It utilized the quantitative method of research; hence, central tendency measurement, percentage, variation measurement, and correlation were used in the data analysis. The results imply that, in general, more employees see the advantages of the WFH arrangement instead of its disadvantages. The results concluded that the employee's station, position, number of persons supervised and number of people in contact in a day have significant relationship with the employees' perceived advantages of WFH arrangement. While gender and education are the identified factors to have significant relationship with the employees' perceived disadvantages of WFH arrangement.

Keywords: work from home, alternative work arrangement, employees' perception, human resource management, government office

I. Introduction of the Research

Due to the pandemic corona virus disease 2019 (COVID-19), President Rodrigo Roa Duterte, thru Proclamation No. 922, s. 2020 declared the country under the state of public health emergency. To ensure non-disruption of government work productivity amidst current threats to health, Civil Service Commission (CSC) has issued various communications which suggested government offices to adopt various Alternative Work Arrangements (AWAs) such as compressed work week, work from home and skeletal force (CSC Announcement 12, s. 2020). Four-day workweek, shifting or combination of both are suggested as alternative work arrangement options thru CSC Memorandum Circular 7, s. 2020. Work from home is strongly encouraged during Enhanced Community Quarantine while Skeletal Force is applicable for agencies required to provide services 24/7 (CSC Announcement 13, s. 2020).

With reference to these guidelines, just like other government offices, the Department of Education (DepEd), the Schools Division Office of El Salvador City for instance, has adopted various alternative work arrangements. Initially, compressed work week or four-day work week was implemented. Upon declaration of general community quarantine within the area, it followed the work arrangement set by its Regional Office, the 2-day rotational work from home arrangement. It is a combination of shifting and work from home arrangement. Employees considered as vulnerable such as senior citizen, pregnant women and those who commute every day are considered for work from home arrangement for the whole duration of quarantine. Majority of the week are spent by employees working from home.

Work from home is already possible with the help of technology. As per study of Cutlip (2019), an estimate of 30% of the workforce are more likely to work virtually by 2020 with consideration of globalization and recent technological advancements. With technology, physical presence in the workplace may be replicated already thereby reducing the need for transportation to the actual workplace (Johnson, 2014). In the case of DepEd, it uses various

platforms for work such as Google Mail & Drive, Workplace via Facebook and Microsoft Teams.

To demonstrate organizational sensitivity, companies usually include in their written policies the Flexible Work Arrangement (FWAs) made available to its employees (Timms et al., 2015). Across the world, work from home has already been practiced by some organizations. In USA, flexible schedule and place of work are often offered by employers as flexible work options over reduced/paused work (Sweet et al., 2014). In China, although telework is not yet considered as a legitimate work form, teleworkers pursue it as a better option for greater autonomy, achievement, efficiency, flexibility and professional development (Long et al., 2013).

Flexibility in work arrangements such as work location have positive outcomes such as higher job satisfaction, WLB support and sense of workplace inclusion among employees (Morganson et al., 2010). Government interventions (e.g. regulations and incentives) were recommended to increase participation rate of employers in AWAs considering that organizations could yield savings in total operating energy and commuting energy upon implementation of AWAs (Hasan, 2001).

As early as 1991, there has already been a study of AWAs in the public sector in Canada by Duxbury and Haines Jr. Recently, Marzi (2018) reviewed various studies on FWAs some of which cited/confirmed the positive outcomes brought by FWAs, while some found the adverse effects of FWAs on the separation/management of work, life and family demands. Although there have been several studies conducted relative to AWAs/FWAs, most of the studies are conducted in a foreign setting. Hence, the conduct of this study. The researcher would like to conduct a study in the Philippines local context.

To reap the benefits of AWAs such as increased employees' productivity and work-home balance, Sukal (2009), McGrath (2012), and Higgings, Duxbury and Julien (2014) suggested that policies relative to AWAs must be established and promoted. This is to ensure standard method of implementation and monitoring of AWAs within the organization. Effective implementation of FWAs would require establishment of national-level policies

which would prescribe and regulate the terms for such purpose with consideration of the cultural contexts (Golden et al., 2018). However, since the government has implemented AWAs driven by the need arising due to being in a state of public health emergency, policies on AWAs are general. It has not prescribed detailed guidelines as to method of implementation and monitoring. Consequently, this study explored the possible areas to be considered upon crafting policies on FWA/ AWA, with focus on work from home arrangement.

II. Literature Review

This part will mention some of the studies and other literatures relative to AWA/FWA, its advantages and disadvantages and its relation to sociodemographic and work-related factors.

Employees' use of available flexible policies in the workplace is influenced by the individual differences between employees (Shockley & Allen, 2012). Employee's preferred work arrangement is influenced by various factors such as the employee's demographic and socioeconomic characteristics (Khan et al., 2012). Other factors that could influence an employee's preferred work arrangement are sociodemographic characteristics (gender, age and if with children), household characteristics (e.g. available vehicle/s) and work-related variables (Yeraguntla & Bhat, 2005). Rodulph and Baltes (2017) cited age and health in their study as factors that could influence the employees' and organization's preferred flexible work arrangements. Sarbu (2015) added in his study in Germany, factors such as the number of children under 6 years including firm size and work time as determinants to probability of an employee working at home.

Preference on flexible work arrangements differ between employees of different gender and education. Johnson, Lowe, and Reckers (2012) identified ideals and benefits, costs and inequities for the employee and the organization as dimensions towards AWA attitude and beliefs which are significantly influenced by gender and AWA participation. In a study conducted by Hazak, Mannasoo, and Virkebau (2017), gender and nature of work are

related to employees' work satisfaction and productiveness. Troup and Rose (2012) suggested from the findings of their study that telework arrangement offered by organizations must enable employees to achieve work-family outcomes successfully and equitably, with consideration of factors such as whether employees have children or none. Difference in the outcomes from FWAs is noted among men and women employees with children in this study. Benefits of flexible work arrangements like lower stress and burnout levels differs by gender (Grzywacz et al., 2008).

Johnson, Kiburz, and Shockley (2013) studied the relationship between work-family conflict and flexible work arrangements thru deconstructing how work interferes with family, how family interferes with work and the forms of flexibility in work (e.g. flexitime and flexiplace), its use and availability. Although considered as family-friendly, flexible work schedule or location are perceived by some workers as more stressful (Mas & Pallais, 2020). Public servants who felt that their career progression was adversely affected by work and family/personal obligations have less satisfaction with their work arrangements and more inclined to leave their job (Mullins et al., 2020).

In a study conducted in Spain, employee characteristics and work characteristics accounted for the use of flexible work arrangements (Legaz & Lopez, 2015). Position is considered as one the work characteristics in the study. In Malaysia, flexible working arrangements are preferred by more educated women with higher income and were found to potentially help achieve work life balance (Subramaniam, 2015). In Australia, FWAs are used as mechanism for employers to help staffs achieve work life balance thereby enriching employees' health and well-being and consequently build stronger communities (Howard & Moretti, 2013).

Rahman (2019) confirmed in his study the significant positive impact of FWA on employee's job work-life balance and consequently to job satisfaction. This is supported by a study conducted by Chen and Fulmer (2018) noted higher job satisfaction and organizational commitment among employees who perceived more FWAs available in the organization. Kelliher and Anderson (2010) explained that the increased level of job

satisfaction and organizational commitment of employees is a sample of the social exchange theory whereby an employee exerts more effort for work in return to the flexible work arrangement granted by his/her employer.

Expansion of FWA use is influenced by managers' age, gender and attitudes and varies between work units (Sweet et al., 2016). Employee's gender, job position and type of responsibility for dependents influenced the managers' decision in granting AWA to its employees (Barham et al., 1998). Managers tend to differ in allowing alternative work arrangements, hence it is suggested that the organization shall establish a standard basis for managers for decisions relative to AWA to ensure that equity within the organization is maintained (Powell & Mainiero, 1999).

As per study of Fisher (2010), despite the increased clamor of employees for flexibility at work, many organizations do not support FWAs due to operations concerns. Expansion of flexible work arrangements is encouraged among employers to reap its benefits. Since relation of work arrangement to employee's perceived work-family balance was different for men and women, flexible approach is suggested upon crafting policies in the workplace which would enable employees their responsibilities at work and at home (Duncan & Pettigrew, 2012).

Several studies have mentioned the factors which may cause an employee to avail AWA/FWA such as age, gender, number of children, education, income, its perceived effect to work life balance and other work characteristics. In some of the studies mentioned, managers decision making play a vital role in the implementation of AWAs/FWAs. Further, establishment of standard policies in an organization, supported by national policies, was suggested for the effective implementation of AWAs/FWAs and consequently achieving its positive outcomes.

III. Research Questions

This study examined the applicability of Work from Home Arrangement as an Alternative Work Arrangement in the government offices, with focus in the Department of Education. Specifically, it sought to answer the following questions:

1. How do employees perceive Work from Home arrangement in terms of:
 - a. Advantages (Pros)
 - b. Disadvantages (Cons)
2. Is there a significant relationship in the employee's perception of Work from Home arrangement with the employee's demographic characteristics and job classification?
 - i. Demographic Characteristics
 - a. Age
 - b. Gender
 - c. Educational Attainment
 - d. Number of household members
 - e. Location/Residence
 - ii. Job Classification
 - a. Station of Assignment
 - b. Level of Position
 - c. Number of people supervised
 - d. Number of people to contact while working
3. Is there a significant difference in the employee's perception of Work from Home arrangement based on their demographic characteristics and job classification?

IV. Scope and Limitation

The study focused mainly on the respondent's perception on working from home as an alternative work arrangement including its advantages and disadvantages. It no longer examined the perception of employees on other alternative work arrangements such as the compressed work week and shifting work arrangements.

The factors to be considered which may affect the respondents' preference included their demographic characteristics and job classification only. Demographic characteristics considered in this study were limited to the respondents' age, gender, educational attainment, number of household members and location/residence. As to job classification, only the station of assignment, level of position, number of people supervised and number of people to contact while working were considered.

V. Research Methodology

Sampling

The participants of the study were the employees from the Division of El Salvador City, Region X. The Division selected experienced General Community Quarantine (GCQ) and Modified General Community Quarantine (MGCQ) during the COVID-19 pandemic. Aside from the Schools Division Office, respondents included employees from the Division's fifteen (15) elementary schools and eight (8) secondary schools, a total of twenty-three (23) schools. The participants were selected using purposive sampling technique. The selection of respondents was based on the following criteria: (1) must be a permanent employee of the Department, specifically within the selected Division and (2) experienced working from home.

Data Collection

The study used a modified questionnaire (Appendix A) to collect data from its respondents. The researcher conducted the survey via online to avoid physical contact during COVID-19 pandemic. The research used Google Forms in making the online survey questionnaire and disseminated it to the respondents via email. The responses from the Google Form were generated into a Google Sheet where the researcher extracted the demographic profile of respondents. Thereafter, the researcher generated the respondents' perceived advantages and disadvantages of WFH arrangement. Finally, the results of the survey were analyzed using the statistical tool to compare the significant relationship and

difference of the perceived advantages and disadvantages of work from home between employees according to different demographic characteristics and job classification.

Data Analysis

The study used descriptive statistics (frequency, percentage, mean, and standard deviation) in determining the respondents' perception of work from home as an alternative work arrangement according to their demographic characteristics and job classification. It used Spearman Correlation to identify the significant relationship of the respondents' demographic characteristics and job classification to their perception of work from home as an alternative work arrangement. In determining the significant difference in the respondents' perception of work from home based on their demographic characteristics and job classification, the researcher used ANOVA.

Ethical Issues

Prior to the conduct of the study, permission to conduct the survey was obtained from the Schools Division Superintendent and the Regional Director as well as from the School Heads. Personal data of respondents were kept confidential.

VI. Discussion of Results and Recommendations

In this section, the researcher showed the output of the data analysis based on the enumerated research questions.

1. How do employees perceive Work from Home arrangement in terms of:

- a. Advantages (Pros)**
- b. Disadvantages (Cons)**

Table 1

Respondents' Perceived Advantages of Work from Home arrangement

Indicator	Mean \bar{x}	Standard Deviation σ	Description
Benefits from Home-based workplace			
I can be close to my family and friends	4.122	1.048	Agree
I like the atmosphere in my home better than at work	3.516	1.216	Agree
I save the normal transportation time to my workplace	4.296	1.056	Strongly Agree
I get a chance to break my old habits and change routines	3.986	1.026	Agree
It is easier to get in contact with people than normal	3.488	1.261	Agree
Average	3.882	1.121	Agree
Control over working day			
I can take a break when I like to	4.014	1.172	Agree
I can eat and drink my own food	4.075	1.105	Agree
I have no-one looking over me	3.319	1.304	Neutral
Average	3.803	1.193	Agree
Precautionary measure against COVID-19			
I contribute to lowering the risk of spreading Covid-19	4.601	0.914	Strongly Agree
I do not expose myself to the risk of getting a disease	4.545	0.913	Strongly Agree
Average	4.573	0.914	Strongly Agree
Work with more efficiency			
I get time to focus on my work without interruptions from other people	4.019	1.128	Agree
I get a possibility to do some other work that I would normally not have time to	4.070	1.042	Agree
I do not have to spend time on long meetings	3.709	1.174	Agree

Average	3.933	1.114	Agree
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Legend:

Scale	Verbal Description
4.21 – 5.00	Strongly Agree
3.41– 4.20	Agree
2.61 – 3.40	Neutral
1.81 – 2.60	Disagree
1.00 – 1.80	Strongly Disagree

From Table 1, it can be inferred that the indicator which respondents Strongly Agree to be an advantage of WFH arrangement is it is a good precautionary measure against COVID-19 virus ($\bar{x}=4.573$). While employees Agree that benefits from home-based workplace ($\bar{x}=3.882$), working with more efficiency ($\bar{x}=3.933$) and control over working day ($\bar{x}=3.803$) are the advantages of WFH arrangement. This affirms the study of Ipsen et al., (2021) which identified work–life balance, improved work efficiency and greater work control as the main advantages of WFH arrangement.

The benefits from home-based workplace where most respondents strongly agreed is saving time from the normal transportation to workplace ($\bar{x}=4.296$). This supports the findings of Stiles and Smart (2020) that with WFH arrangement, duration spent for daily travel is decreased. This is also reinforced by the exploratory study of Purwanto et al. (2020) which cited time and cost saved from transportation to and from work as some of the advantages of WFH arrangement. Although WFH arrangement proved to help employees save time and cost from daily travel to work, in the survey conducted by Rubin et al. (2020), results showed that respondents missed some aspects of commuting such as the activity itself, spending time alone and the feeling of being independent.

It can be observed that having control over the working day has the lowest mean ($\bar{x}=3.319$). This implies that although they are working from home, employees perceived that someone is still looking over them. Hence, supervision is constantly felt by employees. This is affirmed by the study of Abdullah et al. (2020) where respondents agree that the effectiveness of supervisors' supervision was not affected by the WFH arrangement. Communication technology options are already available for managers which can help them

conduct daily check ins on employees who are working remotely (Larson, Vroman & Makarius, 2020). Technology is helpful in connecting with peers and supervisors and in looking for opportunities for professional development (Shewan, 2017). As for the Department of Education, different platforms are available such as SMS & Phone Call, Google Suites, Office 365, Facebook Groups and etc. Results of the survey relative to the platforms used while working from home are illustrated in Figure 1.

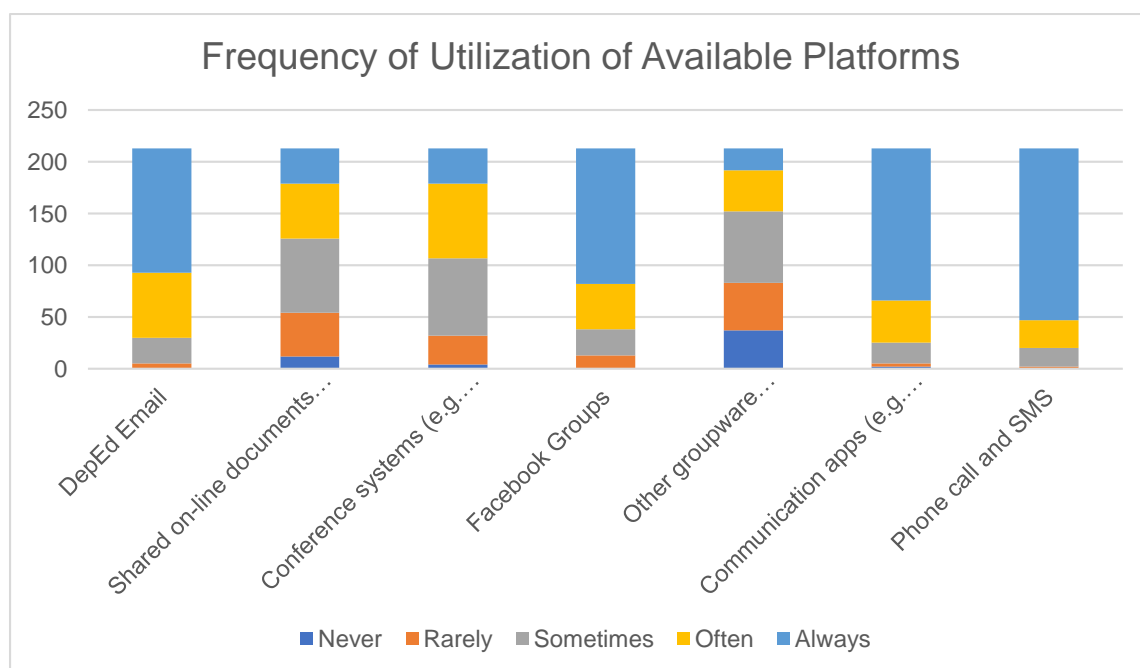


Figure 1. Frequency of utilization of available platforms

It can be inferred from the results, as shown in Figure 1, that the platform commonly used by the respondents are DepEd Email (85.92%), Facebook Groups (82.16%), Communication apps (88.26% and Phone call & SMS (90.61%). This could explain why the respondents often feel that someone is still looking over them despite working from home. As can be seen in Figure 1, almost half of the respondents often used the conference systems (49.77%) and more than half often used the communication apps (88.26%). Video conferencing can help in updating team members while communication apps and phone calls are best in checking out how employees are doing (Zimmerman, 2020). Web platforms are usually used to obtain information aside from connecting with other people (Drahošová &

Balco, 2017). Although technology seems to be helpful while working from home, it is prone to fail if technical support or resources and reliability are inadequate (Morrison-Smith & Ruiz, 2020). Hence, it is essential that support and resources are provided to employees who will be under WFH arrangement.

When respondents were asked of additional advantages while working from home, the following are the common responses gathered:

“flexibility and comfort”

“stronger internet connection at home than at workplace”

“less time for preparation to work”

“can oversee kids/children while working from home”

“can connect and communicate with students and parents while working from home, without distractions”

These remarks are aligned with the findings of Goździewska-Nowicka, Modrzyńska and Modrzyński (2020) that employees no longer fear the remote work arrangement introduced during the pandemic. Further, with the current workforce where majority belong to Gen Y, flexible work arrangements is rising as a key theme in the work place (Ahmad, 2016). This is affirmed by a study of Kłopotek (2017), young workers' work comfort and satisfaction were improved with the flexibility offered at work such as flexible working hours. With consideration of the findings of Blumberga and Pylinskaya (2019) that there are more advantages than disadvantages about remote work for both the employee and employer, the government must look into how these flexible work arrangements may be implemented effectively.

Although WFH arrangement has various advantages, it also has its disadvantages. Ipsen (2021) cited home office constraints, work uncertainties and inadequate tools as the main disadvantages of WFH. In the study of Blumberga and Pylinskaya (2019), greater self-

management required from employees due to the reduced interaction with colleagues and the manager/employer is considered as one of the disadvantages of working remotely.

Table 2

Respondents' Perceived Disadvantages of Work from Home arrangement

Statement	Mean \bar{x}	Standard Deviation σ	Description
Isolation			
I do not get to see my colleagues or other people as much as I would have liked to	3.202	1.214	Neutral
I miss the food or other benefits that we have at my workplace	2.249	1.128	Disagree
I get disturbed by other people in my home	2.315	1.120	Disagree
I miss getting out of my home	2.390	1.142	Disagree
I do not get enough exercise when I am not at my workplace	2.296	1.134	Disagree
The physical conditions in my home do not afford a good working environment (adjustable table and chair, enough light, quietness, good monitor, etc.)	2.202	1.108	Disagree
It requires more effort from me that I cannot use my normal routines	2.404	1.114	Disagree
I feel tied to my computer to a greater extent than at my workplace	2.545	1.147	Disagree
Average	2.450	1.138	Disagree
Loss of important work tools			
I need physical equipment to do my work which I do not have access to at home	3.070	1.270	Neutral
I need data or documents to do my work which I do not have access to at home	3.033	1.264	Neutral
I am concerned that there are work tasks I want to do but cannot do from home	2.855	1.249	Neutral
Average	2.986	1.261	Neutral
Loss of the value of work			
I find it difficult to keep focused on work when I am alone	2.216	1.125	Disagree
I don't know what kind of work I should do	2.014	1.026	Disagree
It is a financial problem for my work that I cannot be at the workplace	1.991	0.895	Disagree
The work I do from home is not as interesting as the work I do at my workplace	2.249	1.072	Disagree
I am afraid that there will not be enough work that I can do from home	2.376	1.145	Disagree

Average	2.169	1.053	Disagree
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Legend:

Scale	Verbal Description
4.21 – 5.00	Strongly Agree
3.41– 4.20	Agree
2.61 – 3.40	Neutral
1.81 – 2.60	Disagree
1.00 – 1.80	Strongly Disagree

As illustrated in Table 2, respondents disagree that isolation ($\bar{x}=2.450$) and the loss of value of work ($\bar{x}=2.169$) are disadvantages while working from home, except for the indicators classified as loss of important work tools ($\bar{x}=2.986$) and one indicator under isolation where the employee does not get to see his/her colleagues or other people as much as he/she would like to ($\bar{x}=3.202$).

Limitation of normal interaction with colleagues and employee isolation are some of the identified drawbacks in e-working (Lupu, 2017). According to Beño (2021), one of the factors that is mainly affected in e-working is isolation, stress and depression. Lower motivation from feeling lonely may lead to an employee working less hard while under WFH arrangement (Bloom et al., 2015). To avoid undesirable things to happen, sustained communication is encouraged (Purwanto et al., 2020). Fortunately, the Civil Service Commission (CSC) and DepEd established policies and programs for the mental health and psychosocial support of its employees. What it needs is the proper and sustainable implementation of such programs.

Aside from the feeling of loneliness, one of the challenges to be addressed with the WFH arrangement is the provision of tools needed by employees. Internet, equipment such as laptop or computer and all applications required to perform the job are some of the things to be provided to support the employees complete the work assigned to them even while they are working from home (Purwanto et al., 2020).

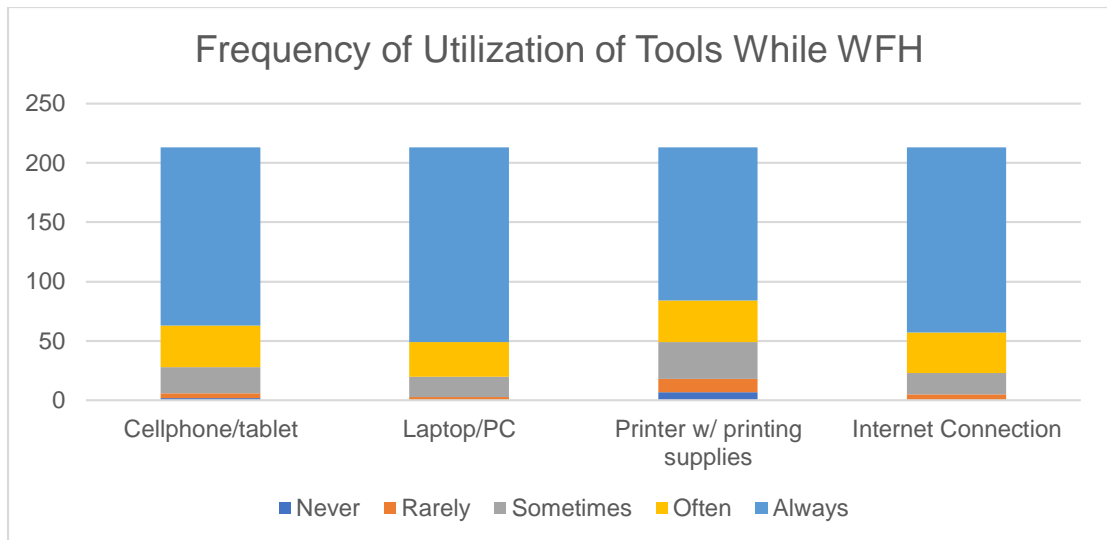


Figure 2. Frequency of utilization of tools while working from home

As illustrated in Figure 2, majority of the respondents use their cellphone/tablet (85.85%), laptop/PC (90.61%), printer w/ printing supplies (77.00%) and internet connection (89.20%) while they are working from home. With these data, the employer/organization must look into providing these tools as support to employees in the performance and completion of their tasks. As of present, public schools were allowed to lend its IT equipment to teachers to enable them to perform the tasks at hand even while working from home (Department of Education, 2020).

Aside from the tools, the government must also look into the availability and access to internet connection. In a study by Hatayama, Viollaz and Winkler (2020), the importance of investing in broadband infrastructure by governments especially in the developing countries is emphasized. The unstable or poor internet connection has been a prevalent response as disadvantage while working from home when respondents were asked of additional disadvantages while working from home. Other common responses gathered are as follows:

“unstable or poor internet connection”

“can’t focus with the distractions at home”

“limited resources at home”

“some of the tasks can be performed only on-site or at the workplace”

“tends to work beyond the work hours and feels more stressful”

These responses conform to a study by Bergefurt et al. (2021) which concluded that workspace distractions cause the higher stress level of employees. Figure 3 below may explain why one of the common identified disadvantages is distraction at home. As illustrated, more than half of the respondents (54%) have at least 4 household members while working from home. Interrupting children can distract employees while working from home, making it difficult for the employee to concentrate while working (Toniolo-Barrios & Pitt, 2020). To address these distractions, employees need to create a workspace at home that is quiet and peaceful while employers need to consider the distractions and concerns of the employees in setting performance expectations of the employees (Kinman et al., 2020). Chung et al., (2020) suggested that organizations provide better support to employees with flexible work arrangements to ensure the wellbeing of employees and avoid overworking, stress and burnout among employees.

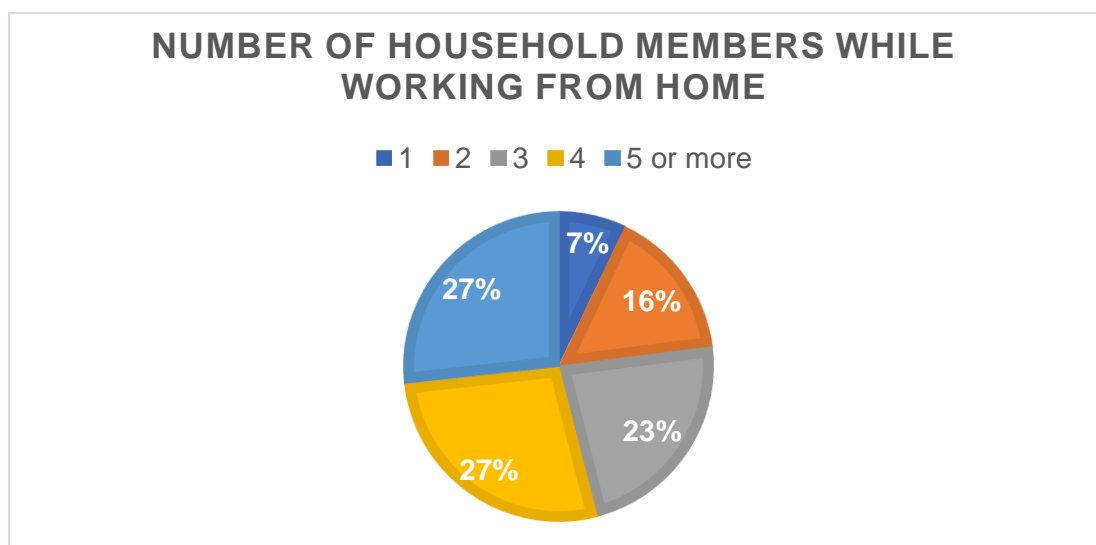


Figure 3. Number of household members while working from home

With the COVID-19 pandemic, organizations tend to move to flexible work arrangements. Although, positive aspects of e-working are greater than the negative ones it brings (Beño, 2021), organizations must recognize and address the disadvantages/challenges in implementing changes in the work arrangements. As Beño (2021) concluded in his study, WFH arrangement may not be applicable for all sectors, individuals or professions.

Occupations with greater labour/physical component is less amenable to move online compared to occupation which require greater knowledge content (Stocker & Whalley, 2021).

2. Is there a significant relationship in the employee's perception of Work from Home arrangement with the employee's demographic characteristics and job classification?

i. Demographic Characteristics

- a. Age**
- b. Gender**
- c. Educational Attainment**
- d. Number of household members**
- e. Location/Residence**

ii. Job Classification

- a. Station of Assignment**
- b. Level of Position**
- c. Number of people supervised**
- d. Number of people to contact while working**

3. Is there a significant difference in the employee's perception of Work from Home arrangement based on their demographic characteristics and job classification?

VII. Dissemination and Advocacy Plans

The results and findings of the action research shall be presented to the Schools Division Offices where the respondents of the study are stationed. Results of the study shall be submitted to the Department's Central Office shared with the Civil Service Commission

(CSC) to serve as reference in establishing standard policies or guidelines on alternative work arrangements such as work from home arrangement in the government. If possible, it shall be presented also to research conferences.

IX. Financial Report

This part presents the expenses incurred in conducting the study, details of which is elaborated in figure ____.

Figure ____ Actual Expenses incurred in the conduct of the study

Quantity	Unit	Particulars	Price/ Unit	Amount
1	Package	Loading services: Load provided to the respondents of the research	8,000.00	8,000.00
1	unit	EXTERNAL HARD DRIVE, 1TB, 2.5"HDD, USB 3.0, 1 unit in individual box	4,810.00	4,810.00
SUPPLIES FOR REPRODUCTION OF RESEARCH			1,925.00	1,925.00
2	ream	PAPER, MULTICOPY, A4, 80 GSM (500 sheets per ream)		
2	set	Universal Dye Ink Set of 4 (1 Black, 1 Cyan, 1 Magenta and 1 Yellow), 100ml per each bottle		
5	pc	Durable Lever Arch File A4 size 2"/3" spine 2 rings with finger pull hole for easy retrieval of file		
Total Actual Expenses:			14,735.00	
Total Budget Allocated:			15,000.00	
Savings:			265.00	

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