



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



**BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO
MINISTRY OF FINANCE, AND BUDGET AND MANAGEMENT
BANGSAMORO GOVERNMENT CENTER, COTABATO CITY**

BANGSAMORO BUDGET CIRCULAR

No. 2023-13

18 December 2023

5 Jumada al-Akhira 1445

TO : All Heads of Ministries, Parliament, and Offices of the Bangsamoro Government, and All Others Concerned

SUBJECT : GUIDELINES ON THE GRANT OF ONE-TIME GRATUITY PAY FOR CONTRACT OF SERVICE (COS) AND JOB ORDER (JO) WORKERS IN THE BANGSAMORO GOVERNMENT FOR FISCAL YEAR 2023

1.0 BACKGROUND

- 1.1 Administrative Order (AO) No. 13¹ of President Ferdinand R. Marcos Jr., dated December 7, 2023, authorized the grant of the Gratuity Pay to Contract of Service and Job Order workers in Government for Fiscal Year (FY) 2023.
- 1.2 Chief Minister Ahod Balawag Ebrahim subsequently issued Administrative Order (AO) No. 007² authorizing the grant of a year-end Appreciation for the Bangsamoro Excellence (ABE) – Gratuity Pay for FY 2023 at a uniform amount not exceeding **Ten Thousand Pesos (P10,000)** for Contract of Service and Job Order Workers in the BARMM.

¹ AO No. 13, Authorizing the Grant of Gratuity Pay to Contract of Service and Job Order Workers in Government for Fiscal Year 2023, dated December 7, 2023.

²AO No. 007, Authorizing the Grant of Appreciation for Bangsamoro Excellence Gratuity Pay for Contract of Service and Job Order Workers in the Bangsamoro Government for Fiscal Year 2023, dated December 15, 2023.

1.3 The ABE-Gratuity Pay for FY 2023 is being granted to COS and JO workers as a way of appreciating and recognizing their hard work and contribution to implementing programs, activities, and projects of the Bangsamoro Government.

2.0 PURPOSE

This Circular is issued to prescribe the guidelines on the grant and the funding of the ABE-Gratuity Pay for FY 2023 pursuant to AO No. 007, s. 2023.

3.0 COVERAGE

This Circular covers all workers whose services are directly engaged through COS and JO by the Ministries, Offices, and Agencies (M/O/As) in the BARMM with compensation sourced from the General Appropriations Act of the Bangsamoro (GAAB).

4.0 EXCLUSIONS

Personnel who have been hired not as part of the organic manpower of the M/O/A but as consultants or experts to perform specific activities or services with expected output, as well as student laborers and apprentices, are not entitled to the year-end one-time ABE-Gratuity Pay for FY 2023.

5.0 CONDITIONS AND GUIDELINES ON THE GRANT OF THE ONE-TIME ABE-GRATUITY PAY FOR FY 2023

5.1 The grant of year-end one-time ABE-Gratuity Pay for FY 2023 to COS and JO workers not exceeding Ten Thousand Pesos (P10,000) shall be subject to the following conditions:

5.1.1 The COS and JO workers rendered a total or an aggregate of at least four (4) months of actual satisfactory performance of services, as stipulated in their respective contracts, as of December 15, 2023; and

5.1.2 The contracts of the COS and JO workers are still effective as of December 15, 2023.

5.2 For COS and JO workers who have rendered less than four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of December 15, 2023, and whose contracts are

still effective as of the same date, may also be granted the year-end one-time ABE-Gratuity Pay for FY 2023 on a pro-rata basis, as follows:

Length of Service	Amount of gratuity pay
3 months or more but less than 4 months	Not exceeding P8,000
2 months or more but less than 3 months	Not exceeding P6,000
Less than 2 months	Not exceeding P4,000

- 5.3 For purposes of this Circular, actual service shall refer to services rendered on-site, i.e., the COS and JO workers physically report for work at their designated stations. However, subject to the discretion of the Minister or Head of Office/Agency, and the availability of funds, services rendered by COS and JO workers under any alternative work arrangements prescribed under Section 6.1 COA-DBM Joint Circular No.1 (s. 2022) may also be considered as actual service.

6.0 FUNDING SOURCE

The funding source and release for the grant of the one-time ABE-Gratuity Pay for FY 2023 to COS and JO Workers shall be governed by the following:

- 6.1 The funds required for the one-time ABE-Gratuity Pay shall be charged against the M/O/A's available Maintenance and Other Operating Expenses (MOOE) allotments for the same P/A/P where the compensation of workers engaged through COS and JO are sourced subject to approval by the Minister or Head of Office/Agency.
- 6.2 In case of deficiency, M/O/As may modify allotment issued within a P/A/P, subject to approval by the Minister or Head of Office/Agency or the Ministry of Finance, and Budget and Management (MFBM) as the case may be, pursuant to the rules on modification of allotments under Section 58 of General Provisions of Bangsamoro Autonomy Act No. 32 or the General Appropriations Act of the Bangsamoro FY 2023.
- 6.3 Should the identified funding source prove insufficient to cover the full amount of the one-time ABE-Gratuity Pay, a lower but uniform amount may be granted to all qualified COS and JO workers.

7.0 PAYMENT OF THE ONE-TIME ABE-GRATUITY PAY FOR FY 2023

The payment of the one-time ABE-Gratuity Pay for FY 2023 to qualified COS and JO workers of the Bangsamoro Government shall not be earlier than December 15, 2023, but not later than **January 15, 2024.**

8.0 REPORTORIAL REQUIREMENTS

- 8.1 Each Ministry shall submit to the Ministry of Finance, and Budget and Management (MFBM) the signed hard copy of Report on the Payment of year-end one-time ABE-Gratuity Pay FY 2023 following the template in Annex "A", not later than January 31, 2024.
- 8.2 In this regard, the M/O/As shall also send the scanned copy of the duly signed report via email through budgetexecution.mfbm@gmail.com.

9.0 RESPONSIBILITY OF MINISTERS/HEAD OF OFFICES AND AGENCIES

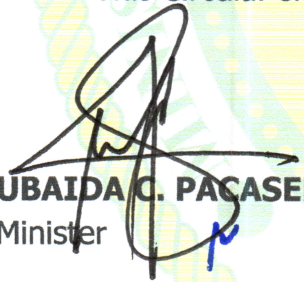
Ministers/Head of Offices and Agencies shall be responsible for the proper implementation of the provisions of this Budget Circular. They shall be held liable for any payment not in accordance with the provisions hereof without prejudice to the refund by the employees concerned of any excess or unauthorized payments.

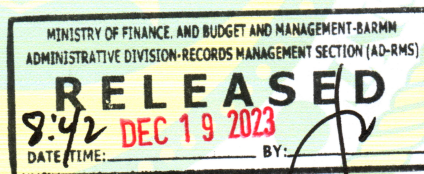
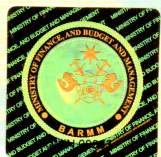
10.0 RESOLUTION OF CASES

Cases not covered by the provisions of this Budget Circular shall be referred to the MFBM for resolution.

11.0 EFFECTIVITY

This Circular shall take effect immediately.


UBAIDA C. PACASEM
 Minister



ANNEX A

Report on the Payment of One-Time ABE-Gratuity Pay to COS and JO Workers for FY 2023

Ministry, Office, or Agency: _____

Length of Service	No.	COS or JO?	Name	Date of Effectivity of Contract		Amount (PhP)
				From	To	
At least 4 months in service						
	1	COS	Abdul, Adam	07/01/2023	12/31/2023	P 5,000
	2					
	3					
	Total	XXX				P XXX,XXX-
3 months or more but less than 4 months						
	1					
	2					
	3					
	Total					
2 months or more but less than 3 months						
	1					
	2					
	3					
	Total					
Less than 2 months						
	1					
	2					
	3					
	Total					

Total No. of COS and JO Workers to be paid: _____

Grand Total Amount of Gratuity Pay: _____

Certified Correct:

Head, Finance/Administrative Unit

Approved:

Minister/Head of Office or Agency