



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. 2024-021

23 December 2024

22 Jumada al-Akhirah 1446

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

SUBJECT : GUIDELINES ON THE GRANT OF ONE-TIME APPRECIATION FOR THE BANGSAMORO EXCELLENCE – GRATUITY PAY (ABE-GP) TO CONTRACT OF SERVICE AND JOB ORDER WORKERS IN THE BANGSAMORO GOVERNMENT FOR FISCAL YEAR 2024

1.0 BACKGROUND

- 1.1 Administrative Order (AO) No. 28¹ of President Ferdinand R. Marcos Jr. dated December 19, 2024 authorized the grant of the Gratuity Pay to Contract of Service and Job Order workers in Government for Fiscal Year (FY) 2024.
- 1.2 Chief Minister Ahod Balawag Ebrahim subsequently issued Administrative Order (AO) No. 009² authorizing the grant of one-time Appreciation for the Bangsamoro Excellence – Gratuity Pay (ABE-GP) at a uniform amount not exceeding **Ten Thousand Pesos (P10,000.00)** for Contract of Service and Job Order Workers in the BARMM.

¹ AO No. 28, Authorizing the Grant of Gratuity Pay to Contract of Service and Job Order Workers in Government for Fiscal Year 2024, dated December 19, 2024.

²AO No. 009, 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 2024, dated December 23, 2024.

- 1.3 The ABE-Gratuity Pay for FY 2024 is being granted to COS and JO workers as a way of appreciating and recognizing their hard work and contribution in 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 2024 pursuant to AO No. 009, s. 2024.

3.0 COVERAGE

This Circular covers all workers whose services are directly engaged through COS and JO by the Ministries, Offices, and Agencies of the Bangsamoro Government whose compensation is charged against the General Appropriations Act of the Bangsamoro (GAAB).

It may also cover the COS and JO workers of Nationally-Funded Programs (NFP) who are directly supervised by the Bangsamoro Ministries, Offices, and Agencies implementing these programs, subject to item 6.2 of this Circular.

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 ABE-Gratuity Pay for FY 2024.

5.0 CONDITIONS AND GUIDELINES ON THE GRANT OF THE ABE-GRATUITY PAY FOR FY 2024

- 5.1 The grant of year-end ABE-Gratuity Pay for FY 2024 to COS and JO workers not exceeding Ten Thousand Pesos (P10,000.00) 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, 2024; and
- 5.1.2 The contracts of the COS and JO workers are still effective as of December 15, 2024.

- 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, 2024, and whose contracts are still effective as of the same date, may also be granted the year-end ABE-Gratuity Pay for FY 2024 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 ABE-Gratuity Pay for FY 2024 to COS and JO Workers shall be governed by the following:

- 6.1 The Seven Thousand Pesos (P7,000.00) required for the ABE-GP shall be charged against available released Maintenance and Other Operating Expenses (MOOE) allotments of the respective M/O/As for the same P/A/Ps where the compensation of workers engaged through COS and JO are sourced, subject to the approval of the Minister or Head of the Office/Agency.

In case of deficiency, M/O/As may modify allotment issued within a P/A/P, subject to the approval of 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 in allotments under Section 57 of Bangsamoro Autonomy Act No. 56 or the General Appropriations Act of the Bangsamoro for the FY 2024 or submit a request to augment actual deficiencies from savings in other P/A/Ps subject to the approval of the Chief Minister, in accordance with rules on use of savings and augmentation under Section 53, 54 and 55 of GAAB FY 2024, and existing laws and issuances.

Should the M/O/A's MOOE allotments prove insufficient to cover the full amount of the P7,000 of the ABE-SRI, a lower but uniform amount shall be paid to all qualified COS/JO Personnel, as far as the P7,000 is concerned.

The Three Thousand Pesos (P3,000.00) shall be charged against the Contingent Fund, subject to the submission of Special Budget Request (SBR) and the approval of the Chief Minister.

The SBR shall be submitted to the OCM, which will then endorse it to the MFBM, along with the following attachments:

- a. List of COS/JO Workers of the M/O/As prepared by the Head of HR and approved by the Minister/Head of Office/Agency;
- b. Computation of the requested amount; and
- c. Budget Execution Document No. 3.

6.2 For COS/JO workers directly supervised by the BARMM M/O/As implementing Nationally-Funded Programs/Projects, the ABE-GP may be charged against the Nationally-Funded Program allotments as far as practicable, subject to the approval of the Minister or Head of Offices or Agencies and with proper coordination to the National Government Agency/ies providing the funds.

If funds from a particular program are not sufficient to cover the maximum amount of P10,000, the ABE-GP of the said program shall be in such amount as may be allowed by the program's available funds.

Disbursement of funds for the payment of ABE-GP shall be subject to existing laws, government accounting and auditing rules and regulations, and other issuances.

7.0 USE OF SAVINGS

Requests for the use of savings under item 6.1 shall be submitted by M/O/As to the MFBM not later than five (5) working days from the effectivity of this Order, for endorsement to the Office of the Chief Minister. All such requests shall be supported by the following documents:

- a. Report on the number and names of workers directly engaged through COS and JO schemes who are qualified for Gratuity Pay, as certified by the head of the human resource management unit and endorsed by the Minister/Head of Agency or Office; and

- b. Certification from the budget officer that the required amount from the existing MOOE allotment is free from any obligation and may be declared as savings to cover the funding requirements for the grant of Gratuity Pay, likewise endorsed by the Minister/Head of Agency.

8.0 PAYMENT OF THE ABE-GRATUITY PAY FOR FY 2024

The payment of the ABE-Gratuity Pay for FY 2024 to qualified COS and JO workers of the Bangsamoro Government shall not be earlier than **December 23, 2024** but not later than **January 15, 2025**.

9.0 REPORTORIAL REQUIREMENTS

- 9.1 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 ABE-Gratuity Pay FY 2024 following the template in Annex "A", not later than January 31, 2025.
- 9.2 In this regard, the M/O/As shall also send the scanned copy of the duly signed report via email thru: budgetexecution.mfbm@gmail.com.

10.0 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.

11.0 RESOLUTION OF CASES

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

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12.0 EFFECTIVITY

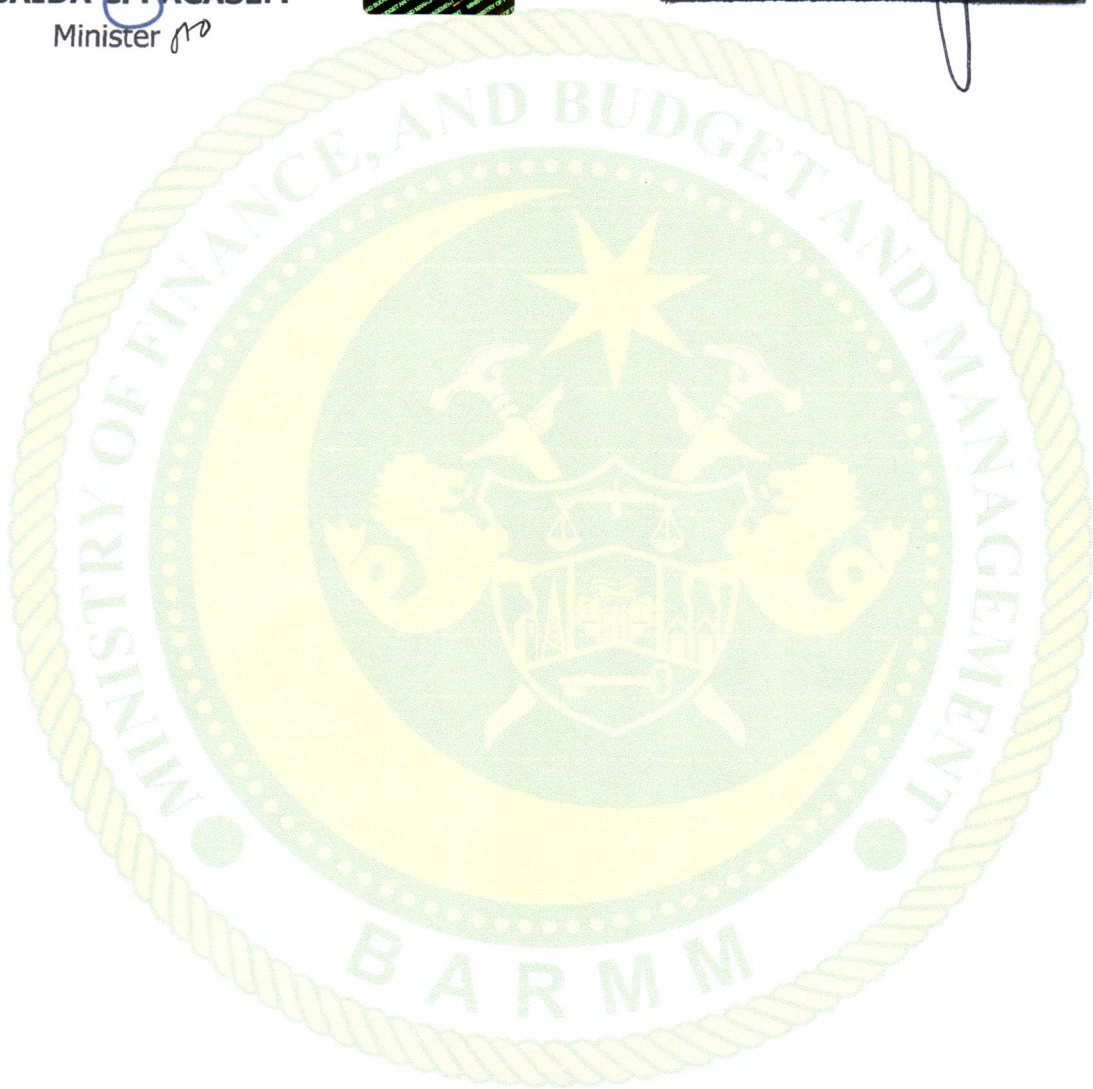
This Circular shall take effect immediately.



UBAIDA C. PACASEM
Minister *UB*



MINISTRY OF FINANCE AND BUDGET AND MANAGEMENT (BARM)
ADMINISTRATIVE DIVISION-RECORDS MANAGEMENT SECTION (AD-RMS)
RELEASED
DATE/TIME: DEC 26 2024 BY: *[Signature]* 3:10



ANNEX A

**Report on the Payment of One-Time ABE-Gratuity Pay
to COS and JO Workers for FY 2024**

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	07/01/2024	12/31/2024	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