



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

BUDGET CIRCULAR

No. 2021 - 5
December 31, 2021

TO : Heads of Departments, Bureaus, Offices, and Agencies of the National Government, Including Constitutional Offices Enjoying Fiscal Autonomy; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs); Local Water Districts (LWDs); Local Government Units (LGUs); and All Others Concerned

SUBJECT : Guidelines on the Grant of Gratuity Pay to Contract of Service and Job Order Workers in Government for FY 2021

1.0 Background

- 1.1 Administrative Order (AO) No. 46¹ dated December 29, 2021 authorizes the grant of a one-time Gratuity Pay **not exceeding Five Thousand Pesos (₱5,000)** for each qualified contract of service (COS) and job order (JO) worker in government.

As stipulated in said AO, COS and JO workers, together with other government personnel, are required by their respective agencies to report for work regardless of the varying forms of community quarantine and mobility restrictions to ensure the continuous and responsive delivery of government services.

Hence, granting a year-end Gratuity Pay for FY 2021 to COS and JO workers is a well-deserved recognition of their hard work in implementing programs, projects, and activities, including those which are part of the emergency COVID-19 response efforts of the government.

2.0 Purpose

This Circular is issued to provide the guidelines on the grant and the funding of the Gratuity Pay for FY 2021 pursuant to AO No. 46, 2. 2021.

¹ Authorizing the Grant of Gratuity Pay to Contract of Service and Job Order Workers in Government for Fiscal Year 2021