



**COMMISSION ON AUDIT
DEPARTMENT OF BUDGET AND MANAGEMENT
JOINT CIRCULAR NO. 2, s. 2022
November 10, 2022**

TO : ALL HEADS OF CONSTITUTIONAL BODIES, NATIONAL GOVERNMENT AGENCIES (NGAs), GOVERNMENT-OWNED OR -CONTROLLED CORPORATIONS (GOCCs) WITH ORIGINAL CHARTERS, and STATE UNIVERSITIES AND COLLEGES (SUCs)

SUBJECT : Amendment to the Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 2¹ dated October 20, 2020

1.0 Background

The COA and the DBM issued JC No. 2, s. 2020 to provide the updated rules and regulations on the engagement of contract of service (COS) and job order (JO) workers in the government.

Item 11.1 thereof provided a transitional period which allowed departments/agencies concerned to engage the services of new COS/JO workers through individual contracts and renew the individual contracts of their existing COS/JO workers up to December 31, 2022.

The transition period is vital in order for departments/agencies to reassess their organizational and staffing requirements vis-à-vis their existing manpower complement, as well as give them ample time to comply with the prescribed rules and regulations on the engagement of the services of COS/JO workers.

However, since the issuance of JC No. 2, s. 2020, the COA and DBM have received numerous inquiries regarding its implementation by various agencies. Hence, consultation meetings were conducted on the matter.

As a result of consultations departments/agencies concerned and in order not to impair the delivery of government services, the COA and DBM are amending certain provisions of JC No. 2, s. 2020.

¹ Rules and Regulations Governing Contract of Service and Job Order Workers in the Government dated June 15, 2017

2.0 Section 11.1 of COA-DBM JC No. 2, s. 2020 is amended to read as follows:

"11.0 Transitory Provisions

11.1 *Departments/agencies may engage the services of new COS/JO workers through individual contract and renew the individual contracts of their existing COS/JO workers until December 31, 2024. Thereafter, the engagement of COS/JO workers shall be in accordance with the provisions of COA-DBM JC No. 2, s. 2020.*

3.0 **Effectivity**

This Joint Circular shall take effect after 15 days from its publication in a newspaper of general circulation.

GAMALIEL A. CORDOBA

Chairperson
Commission on Audit

AMENAH F. PANGANDAMAN

Secretary
Department of Budget and Management

