



**COMMISSION ON AUDIT
DEPARTMENT OF BUDGET AND MANAGEMENT
JOINT CIRCULAR NO. 2, s. 2024
July 19, 2024**

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 : EXTENSION OF THE TRANSITION PERIOD UNDER SECTION 11.1 OF COMMISSION ON AUDIT (COA)-DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) JOINT CIRCULAR (JC) NO. 2, S. 2020¹ DATED OCTOBER 20, 2020, AS AMENDED BY COA-DBM JC No. 2, S. 2022² DATED NOVEMBER 10, 2022

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.

Section 11.1 thereof provided a transition 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.

Subsequently, the COA-DBM JC No. 2, s. 2022 extended the aforementioned transition period until December 31, 2024.

The transition period is vital in order for departments/agencies concerned 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 the COS/JO workers.

Corollary, President Ferdinand R. Marcos, Jr. ordered the extension of the transition period until December 31, 2025 to provide the departments/agencies sufficient time to revisit their respective staffing requirements vis-à-vis their

¹ Updated Rules and Regulations Governing Contract of Service (COS) and Job Order (JO) Workers in the Government

² Amendment to the Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 2 dated October 20, 2020

organizational structure and mandate, as well as implement the revised rules on the engagement of COS and JO workers.

- 2.0 **Section 11.1** of COA-DBM JC No. 2, s. 2020, as amended, is further modified as follows:

"11.0 Transitory Provisions

11.1 *Departments/agencies may engage the services of new COS/JO workers through individual contracts and renew the individual contracts of their existing COS/JO workers **until December 31, 2025.***

Thereafter, the engagement of services of COS/JO workers shall be in accordance with the provisions of COA-DBM JC No. 2, s. 2020, as well as any subsequent guidelines, rules, and regulations issued by the COA, DBM, and other concerned parties."

3.0 Repealing Clause

This Circular supersedes COA-DBM JC No. 2, s. 2022 dated November 10, 2022.

All issuances, orders, rules and regulations on the engagement of services of COS/JO workers that are inconsistent with the provisions of this Circular are hereby repealed or modified accordingly.

4.0 Effectivity

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


GAMALUEL A. CORDOBA
Chairperson
Commission on Audit


AMENAH F. PANGANDAMAN
Secretary
Department of Budget and Management

