



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS YAMAN



MEMORANDUM CIRCULAR
No. 2023 09

DEC 21 2023

SUBJECT : GUIDELINES ON THE GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE AND JOB ORDER WORKERS IN THE DENR FOR FISCAL YEAR 2023

Pursuant to the provisions of Department of Budget and Management (DBM) Budget Circular No. 2023 – 3 dated 14 December 2023, implementing Administrative Order No. 13 dated 07 December 2023, issued by the President on the subject, "Authorizing the Grant of Gratuity Pay to Contract of Service (COS) and Job Order (JO) Workers in Government for FY 2023", the following guidelines is hereby issued on the payment of Gratuity Pay in the DENR for Fiscal Year 2023:

I. CONDITIONS ON THE GRANT OF ONE-TIME GRATUITY PAY

- a. All workers whose services are engaged through COS and JO, who have rendered a total or an aggregate of at least four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of 15 December 2023 **and** whose contracts are still effective as of the same date, may be granted a one-time Gratuity Pay not exceeding Five Thousand Pesos (Php5,000.00) each.
- b. Those who have rendered less than four (4) months of actual satisfactory performance service, as stipulated in their respective contracts, as of **15 December 2023**, and whose **contracts are still effective as of same date**, may also be granted the one-time Gratuity Pay, on a *pro rata* basis, as follows:

Length of Service	Amount of Gratuity Pay
3 months but less than 4 months	Not exceeding Php4,000.00
2 months but less than 3 months	Not exceeding Php3,000.00
Less than 2 months	Not exceeding Php2,000.00

- c. For purposes of this Circular, actual service shall refer to services rendered on-site, services rendered by COS and JO workers under any alternative work arrangements prescribed under COA-DBM JC No. 01, series of 2022 may also be considered as actual service.

II. FUNDING SOURCES

The amount needed to implement this Circular shall be charged against respective available Maintenance and Other Operating Expenses (MOOE) allotments for the same program, activity or project (P/A/P) where the compensation of workers engaged through COS and JO are sourced.

In case of deficiency, offices may modify the allotment issued within a P/A/P pursuant to the rules on the modification in allotments under Section 80 of the General Provisions of Republic Act No. 11936 or the "FY 2023 General Appropriations Act (GAA)", and existing laws and issuances; or submit a request to augment actual deficiencies from savings in other P/A/Ps, subject to approval of the President, in accordance with rules on use of savings and augmentation under Sections 77,78 and 79 of the General Provisions of RA No. 11936, and existing laws and issuances.

III. USE OF SAVINGS

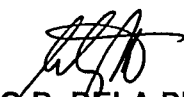
Request for the use of savings under Section 3(a) hereof shall be submitted by the DENR to the DBM not later than five (5) working days from the effectivity of this Circular, for endorsement to the Office of the President. All such requests shall be supported by the following documents:

- a. Report on the number and names of workers engaged through COS and JO who are qualified for Gratuity Pay, as certified by the head of the human resource management unit and endorsed by the undersigned; 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 pursuant to Sections 77 and 79 of the General Provisions of RA No. 11936, to cover the funding requirements for the grant of Gratuity Pay, likewise to be endorsed by the undersigned.

IV. EFFECTIVITY

This Circular shall take effect immediately.




AUGUSTO D. DELA PEÑA
Officer-In-Charge
Office of the Secretary