



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
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MEMORANDUM

TO : **The Bureau Directors**
BMB, ERDB, FMB, LMB, EMB and MGB

The Heads of Attached Agencies
NAMRIA, NWRB and PCSDS

The Regional Executive Directors
Region 1 – 13, CAR and NCR

FROM : **The Undersecretary**
Officer in Charge, Office of the Undersecretary for Finance,
Information Systems and Climate Change

SUBJECT : **SUBMISSION OF DOCUMENTS PERTAINING TO THE
GRANT OF GRATUITY PAY TO CONTRACT OF SERVICE
AND JOB ORDER WORKERS IN GOVERNMENT FOR FY
2023**

DATE : 12 December 2023

This refers to the Administrative Order (AO) No. 13 [Authorizing the Grant of Gratuity Pay to Contract of Service and Job Order Workers in Government for Fiscal Year 2023] dated 07 December 2023, signed by President Ferdinand R. Marcos, Jr.

As authorized in the said AO, all workers whose services are engaged through Contract of Service (COS) and Job Order (JO) who are **qualified** to be granted a one-time Gratuity Pay are as follows:

1. Those whose services are directly engaged through COS and JO;
2. Those who have rendered a total or an aggregate of **at least four (4) months** of actual satisfactory performance as stipulated in their respective contracts, as of **15 December 2023**;
3. Those who have rendered less than four (4) months of actual satisfactory performance of service, as stipulated in their respective contracts, as of **15 December 2023**, and whose contract are still effective as of same date, may also be granted the one-time Gratuity Pay, on a *pro rate* basis, as follows:

Length of Service	Amount of Gratuity
3 months but less than 4 months	Not exceeding ₱4,000
2 months but less than 3 months	Not exceeding ₱3,000
Less than 2 months	Not exceeding ₱2,000

The **funding source** of the Gratuity Pay pursuant to Section 3 shall be as follows:

- a.) For the National Government Agencies (NGAs), against their respective available Maintenance and Other Operating Expenses (MOOE) allotment for the **same program, activity or project (P/A/P)** where the compensation of workers engaged through COS and JO are sources, subject to **approval of the Agency Head**; and
- b.) In case of **deficiency**, agencies may modify the allotment issued within a P/A/P, subject to approval by the Agency Head or the Department of Budget and Management (DBM), as the case may be, 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/P, subject to approval of the President**, in accordance with the rules on use of savings and augmentation under Section 76 and 78 of the General Provisions of the FY 2023 GAA, and existing laws and issuances.

Moreover, **the DBM shall issue supplemental guidelines for the effective implementation of the AO.**

In this regard, to facilitate the processing and payment of the gratuity pay for COS and JO, the Staff Bureaus, Regional Offices with its PENROs and CENROs shall submit the required signed documents, as follows:

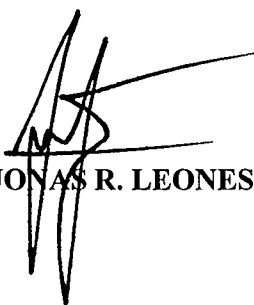
1. Report (**Annex 1**) on the **number and names of workers** per P/A/P engaged through COS and JO qualified for Gratuity Pay, as certified by the head of the Human Resource Management Unit and endorsed by the Bureau Directors/Heads of Attached Agencies/Regional Executive Director/PENR Officer (arranged by group based on the length of service rendered – full payment and pro-rata) and the P/A/P on which the COS and JO are charged;
2. Modification Advice Form (*Attachments 1*);
3. Certification of Actual Deficiency and Sources of Funds (*Attachment 2*), prepared by Budget Officer and approved by the Bureau Directors/ Heads of Attached Agencies/Regional Executive Director/PENR Officer that the requested amount from the existing MOOE allotment is free from any obligation and may be declared as savings pursuant to Section 77 and 79 of the General Provisions of the FY 2023 GAA, to cover the funding requirements for the grant of gratuity pay;
4. Justification on the generation of **savings** offered for modification for the payment of gratuity pay (Pursuant to Section 77, FY 2023 GAA, “**Savings** refer to portions or balances of any released appropriations which have not been obligated as a result and implementation measures resulting in improved systems and efficiencies and thus enable an agency to meet and deliver the required or planned targets program and services at a lesser cost”); and

5. Financial Accountability Report (FAR) No. 1-A *Summary of Appropriations, Allotment, Obligation, Disbursement and Balances by Object of Expenditures (SAAODBOE) as of 12 December 2023*, net of earmarked amount for Service Recognition Incentive (SRI).

For the **Line Bureau and Attached Agencies** that will not require DBM/Presidential approval, please provide a copy to the Budget Division of the report (**Annex 1**) for consolidation and information purposes.

The required documents must be submitted to the DENR – Central Office – Budget Division through email (budget@denr.gov.ph) **not later than 15 December 2023 (Friday)**.

For your guidance and compliance.



ATTY. JONAS R. LEONES

Cc:

The Head Executive Assistant
The Undersecretary for Legal and Administration
The Undersecretary for Policy, Planning and International Affairs
The Undersecretary for Organizational Transformation and Human Resources
The OIC Director – Financial and Management Service
The OIC Director – Policy and Planning Service
The OIC Director – Human Resource Development Service