



Republic of the Philippines
Bangsamoro Autonomous Region in Muslim Mindanao
OFFICE OF THE CHIEF MINISTER

Bangsamoro Government Center, Governor Gutierrez Avenue, Rosary Heights VII, Cotabato City 9600

ADMINISTRATIVE ORDER NO. 000 3⁹⁸
Series of 2025

**AUTHORIZING THE GRANT OF ONE-TIME SPECIAL APPRECIATION
AND MERIT (SAM) INCENTIVE TO ALL QUALIFIED PERSONNEL OF
MINISTRIES, OFFICES, AND AGENCIES OF THE BANGSAMORO
GOVERNMENT FOR FISCAL YEAR 2025**

WHEREAS, President Ferdinand R. Marcos Jr. issued Administrative Order No. 40 on December 11, 2025 authorizing the grant of Service Recognition Incentive (SRI) to Government Employees for Fiscal Year 2025 in recognition of their hard work, commitment, and dedication to public service;

WHEREAS, the Bangsamoro Government adopts the Revised Compensation and Position Classification System of the National Government as provided for in Republic Act (RA) No. 6758¹, as amended, and other relevant executive issuances;

WHEREAS, Administrative Order (AO) Nos. 19 (s. 2019), 37 (s. 2020), 45 (s. 2021), 1 (s. 2022), 12 (s. 2023), and 27 (s. 2024) authorized the grant of Service Recognition Incentive to government employees for Fiscal Years (FYs) 2019, 2020, 2021, 2022, 2023, and 2024 respectively, in recognition of the hard work, commitment, and dedication of government personnel to public service;

WHEREAS, the Bangsamoro Government recognizes all employees' collective and invaluable contribution to the government's continuing efforts to ensure responsive delivery of services to the public;

WHEREAS, granting a one-time SAM Incentive to all qualified personnel of the Bangsamoro Government, is a well-deserved recognition of their hard work in implementing programs, activities, and projects;

WHEREAS, Section 1, Article XII of RA 11054 provides that the Bangsamoro Government shall enjoy fiscal autonomy with the end in view of attaining self-sufficiency and genuine development; and

WHEREAS, Section 32, Article VII of RA No. 11054 vests the Chief Minister, as head of the Bangsamoro Government, with the authority to exercise powers and functions inherent to the office;

¹Republic Act No. 6758, An Act Prescribing a Revised Compensation and Position Classification System in the Government and for other purposes, otherwise known as "Compensation and Position Classification Act of 1989," dated August 21, 1989.

NOW, THEREFORE, I, ABDULRAOF A. MACACUA, Chief Minister of the Bangsamoro Autonomous Region in Muslim Mindanao, by virtue of the powers vested in me by law, do hereby order:

Section 1. Special Appreciation and Merit (SAM) Incentive for Employees in the Ministries, Offices, And Agencies of the Bangsamoro Autonomous Government. This Order authorizes the grant of a one-time SAM Incentive at a uniform rate not exceeding Forty Thousand Pesos (P40,000.00) to all civilian personnel in the Bangsamoro Autonomous Government, occupying Regular, Contractual or Casual positions. This incentive is inclusive of the Service Recognition Incentive (SRI) as granted under Administrative Order No. 40, issued by the President, for all government personnel.

Ministries, Offices, and Agencies (M/O/A) in the Bangsamoro Government shall refer to offices receiving funds to cover their operating requirements from the General Appropriations Act of the Bangsamoro (GAAB).

Section 2. Conditions on the Grant of the SAM Incentive. The grant of the SAM Incentive shall be subject to the following conditions:

- a. The civilian personnel are occupying regular, coterminous, contractual or casual positions;
- b. The personnel are still in government service as of 30 November 2025;
- c. The personnel have rendered at least a total or an aggregate of four (4) months of satisfactory service as of 30 November 2025, inclusive of services rendered under any of the alternative work arrangements prescribed by the Civil Service Commission, subject to the discretion of the Minister/Head of Office/Agency and the availability of funds.
- d. Those who have rendered less than a total or an aggregate of four (4) months of satisfactory service as of 30 November 2025 shall be entitled to a pro-rated SAM Incentive, as follows:

Length of Service	Percentage of Incentive
3 months but less than 4 months	40%
2 months but less than 3 months	30%
1 month but less than 2 months	20%
Less than 1 month	10%

and;

- e. The employees have not received any additional year-end benefit in FY 2025 over and above the benefit authorized under Republic Act (RA) No. 6686, as amended by RA No. 8441.

Section 3. Exclusion from the Grant of the SAM Incentive. Those engaged without an employer-employee relationship and whose compensation are not funded from Personnel Services (PS) appropriations/budgets are excluded from the grant of the SAM Incentive, such as:

- a. Consultants and experts engaged for a limited period to perform specific activities or services with expected outputs;
- b. Laborers engaged through job contracts (*pakyaw*) and those paid on piecework basis;
- c. Student workers and apprentices; and
- d. Individuals and groups of people whose services are engaged through job orders, contracts of service, or others similarly situated.

Section 4. Funding Source and Release. The funding source for the grant of the SAM Incentive for personnel occupying regular, coterminous, contractual or casual positions shall be charged against the available released Personnel Services (PS) allotments of the respective M/O/As.

In case of deficiency, the amount required may be charged against the unreleased PS allotments of the respective M/O/As, subject to the submission of Special Budget Request to the Ministry of Finance and Budget and Management (MFBM); and

Should the M/O/A's PS allotments prove insufficient to cover the full amount of the SAM Incentive, M/O/As may request for additional funds to cover the deficiency, subject to approval by the Office of the Chief Minister (OCM).

The MFBM shall release the corresponding Special Allotment Release Order and Notice of Cash Allocation, as needed.

Section 5. Payment Date. The payment of the SAM Incentive to all qualified Bangsamoro Government employees shall be made **not later than December 30, 2025**.

Section 6. Supplemental Guidelines. As may be necessary, the Ministry of Finance, and Budget and Management shall issue supplemental guidelines to effectively implement this Order.

Section 7. Separability. If any portion or provision of this Order is declared invalid or unconstitutional, the other portions or provisions not affected thereby shall remain valid and subsisting.

Section 8. Repeal. All issuances, orders, rules and regulations or parts thereof which are inconsistent with the provisions of this Order are hereby repealed or modified accordingly.

Section 9. Effectivity. This Order shall take effect immediately.

DONE in the **City of Cotabato** this 16th day of December 2025.



ABDULRAQF A. MACACUA
Chief Minister

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