



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. 000 498
Series of 2025

**AUTHORIZING THE GRANT OF ONE-TIME SPECIAL
APPRECIATION AND MERIT- GRATUITY PAY (SAM-GP) TO
CONTRACT OF SERVICE AND JOB ORDER WORKERS IN THE
BANGSAMORO GOVERNMENT FOR FISCAL YEAR 2025**

WHEREAS, President Ferdinand R. Marcos Jr. issued Administrative Order No. 39 authorizing the grant of Gratuity Pay to all contract of service (COS) and job order (JO) workers for Fiscal Year (FY) 2025 on December 11, 2025 in recognition of their hard work, and valuable participation in the implementation of various Programs, Activities, and Projects (P/A/Ps) of the government;

WHEREAS, various Ministries, Offices, and Agencies in the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) have engaged and continue to engage workers under COS and JO schemes to support the implementation of various P/A/Ps of the Bangsamoro Region, especially priority items under the 2nd Bangsamoro Development Plan 2023-2028;

WHEREAS, under the Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 2 (s. 2024), government agencies may engage the services of new COS and JO workers through individual contracts, and renew the individual contracts of their existing COS and JO workers until 31 December 2025;

WHEREAS, while COS and JO workers in the government are paid salaries/wages equivalent to those received by personnel occupying comparable positions in government and a premium of up to 20% of such salary/wage, they do not enjoy benefits accorded to regular government employees such as the Personnel Economic Relief Allowance, Mid-Year and Year-End Bonuses, and Performance-Based Bonus, among others, as they have no employer-employee relationship with the government;

WHEREAS, granting a one-time year-end Special Appreciation and Merit-Gratuity Pay (SAM-GP) to COS and JO workers is a well-deserved recognition of their hard work and valuable participation in the implementation of various P/A/Ps of the government, and pivotal role in the delivery of government services amidst the present socio-economic challenges;

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

WHEREAS, Section 32, Article VII of RA 11054 declares the Chief Minister as head of the Bangsamoro Government who may exercise powers and functions inherent to the office;

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. Grant of Special Appreciation and Merit – Gratuity Pay (SAM-GP) to COS and JO workers. All workers whose services are engaged through COS and JO by the Ministries, Offices, and Agencies of the Bangsamoro Government, who have rendered a total or an aggregate of at least four (4) months of actual satisfactory performance of services, as stipulated in their respective contracts, as of 15 December 2025, and whose contracts are still effective as of the same date, may be granted a one-time SAM-GP not exceeding Ten Thousand Pesos (P10,000.00) each.

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 2025, and whose contracts are still effective as of same date, may also be granted the one-time SAM-GP, on a pro-rata basis, as follows:

Length of Service	Amount of SAM-GP
3 months or more but less than 4 months	Not exceeding P8,000
2 months or more but less than 3 months	Not exceeding P6,000
Less than 2 months	Not exceeding P4,000

For purposes of this Order, actual service shall refer to services rendered on-site, i.e., the COS and JO workers physically report for work at their designated stations. Subject to the discretion of the Minister/Head of Office/Agency, services rendered by COS and JO workers offsite during the period of community quarantine/alert level, e.g., work from home arrangement, may also be considered as actual service.

Section 2. Coverage. This Order shall cover workers whose services are directly engaged through COS and JO by the Ministries, Offices, and Agencies of the Bangsamoro Government. It shall also cover the COS and JO workers of all Nationally-Funded Programs (NFP) directly supervised by the Bangsamoro Ministries, Offices, and Agencies implementing these Nationally-Funded Programs, subject to the provisions under Section 3 (b) of this Order.

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

Section 3. Funding Source. The funding source for the implementation of this Order shall be governed by the following:

- a. The Seven Thousand Pesos (P7,000.00) required for the SAM-GP shall be charged against available released Maintenance and Other Operating Expenses (MOOE) allotments of the respective M/O/As for the same P/A/Ps where the compensation of workers engaged through COS and JO are sourced, subject to the approval of the Minister or Head of the Office/Agency.

In case of deficiency, M/O/As may modify allotment issued within a P/A/P, subject to the approval of the Minister or Head of Office/Agency or the Ministry of Finance, and Budget and Management (MFBM) as the case may be, pursuant to the rules on modification in allotments under Section 61 of Bangsamoro Autonomy Act No. 65 or the General Appropriations Act of the Bangsamoro for the FY 2025 or submit a request to augment actual deficiencies from savings in other P/A/Ps subject to the approval of the Chief Minister, in accordance with rules on use of savings and augmentation under Section 57, 58, and 59 of GAAB FY 2025, and existing laws and issuances.

Should the M/O/A's MOOE allotments prove insufficient to cover the full amount of the P7,000 of the SAM-SRI, a lower but uniform amount shall be paid to all qualified COS/JO Personnel, as far as the P7,000 is concerned.

The Three Thousand Pesos (P3,000.00) shall be charged against the Contingent Fund, subject to the submission of Special Budget Request (SBR) and the approval of the Chief Minister.

- b. For COS/JO workers directly supervised by the BARMM M/O/As implementing Nationally-Funded Programs/Projects, the SAM-GP may be charged against the Nationally-Funded Program allotments as far as practicable, subject to the approval of the Minister or Head of Offices or Agencies and with proper coordination to the National Government Agency/ies providing the funds.

If funds from a particular program are not sufficient to cover the maximum amount of P10,000, the SAM-GP of the said program shall be in such amount as may be allowed by the program's available funds.

Disbursement of funds for the payment of SAM-GP shall be subject to existing laws, government accounting and auditing rules and regulations, and other issuances.

Section 4. Use of Savings. Requests for the use of savings under Section 3 hereof shall be submitted by M/O/As to the MFBM not later than five (5) working days from the effectivity of this Order, for endorsement to the Office of the Chief Minister. All such requests shall be supported by the following documents:

- a. Report on the number and names of workers directly engaged through COS and JO schemes who are qualified for Gratuity Pay, as certified by the head of the human resource management unit and endorsed by the Minister/Head of Agency or Office; 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 to cover the funding requirements for the grant of Gratuity Pay, likewise endorsed by the Minister/Head of Agency.

Section 5. Payment Date. The payment of the SAM-GP to all covered workers shall be made not earlier than **December 15, 2025** but shall not be later than **January 15, 2026**.

Section 6. Supplemental Guidelines. The MFBM shall issue supplemental guidelines for the effective implementation of this Order.

Section 7. Repeal. All orders, rules and regulations and other issuances or parts thereof, which are inconsistent with this Order are hereby revoked, amended, or modified accordingly.

Section 8. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

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

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




ABDULRAOF A. MACACUA
Chief Minister

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