



Republic of the Philippines  
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS  
**CENTRAL OFFICE**  
Manila

097.7 DPWH

12-05-2022

December 5, 2022

**DEPARTMENT MEMORANDUM** )

**CIRCULAR NO.** )  
**Series of 2022** )

64

dt 12/5/22

**FOR / TO:** Undersecretaries  
Assistant Secretaries  
Service Directors  
Bureau Directors  
Regional Directors  
Head of UPMOs  
District Engineers  
This Department

For information and guidance, attached is copy of Joint Circular No. 2, s. 2022 dated November 10, 2022 of Commission on Audit (COA) and Department of Budget and Management (DBM) with a subject of "**AMENDMENT TO THE COMMISSION ON AUDIT (COA)-DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) JOINT CIRCULAR (JC) NO. 2 DATED OCTOBER 2, 2020.**"

A copy of the said Joint Circular may also be downloaded from the DPWH Website: <http://dpwhweb>. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS, upon request.

For dissemination to all concerned.

**MARICHU A. PALAFOX, CESO II**  
Assistant Secretary for Support Services

Encl: Joint Circular No. 2, dated November 10, 2022

cc: Office of the Secretary

10.1.4 JSC/RGA/VGV/MSV



**COMMISSION ON AUDIT  
DEPARTMENT OF BUDGET AND MANAGEMENT  
JOINT CIRCULAR NO. 2, s. 2022  
November 10, 2022**

**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 : Amendment to the Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 2<sup>1</sup> dated October 20, 2020**

## **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.

Item 11.1 thereof provided a transitional 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.

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

However, since the issuance of JC No. 2, s. 2020, the COA and DBM have received numerous inquiries regarding its implementation by various agencies. Hence, consultation meetings were conducted on the matter.

As a result of consultations departments/agencies concerned and in order not to impair the delivery of government services, the COA and DBM are amending certain provisions of JC No. 2, s. 2020.

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<sup>1</sup> Rules and Regulations Governing Contract of Service and Job Order Workers in the Government dated June 15, 2017


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

**"11.0 Transitory Provisions**

11.1 *Departments/agencies may engage the services of new COS/JO workers through individual contract and renew the individual contracts of their existing COS/JO workers until December 31, 2024. Thereafter, the engagement of COS/JO workers shall be in accordance with the provisions of COA-DBM JC No. 2, s. 2020.*

3.0 **Effectivity**

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

  
**GAMALIEL A. CORDOBA**

Chairperson  
Commission on Audit

  
**AMENAH F. PANGANDAMAN**

Secretary  
Department of Budget and Management

