

DRN: FMS-ADRP-A-COMM-22-11-72083-S

**FOR : ALL DSWD PERSONNEL HIRED UNDER JOB ORDER (JO)/
CONTRACT OF SERVICE (COS)**
Central Office and Field Offices

FROM : THE UNDERSECRETARY FOR FINANCE

**SUBJECT : FINANCIAL MANAGEMENT GUIDELINE NO. 30, SERIES OF 2023,
GUIDELINES IN THE TRAVELING EXPENSES OF PERSONNEL
HIRED UNDER JOB ORDER (JO)/ CONTRACT OF SERVICE (COS)**

I. RATIONALE

The Department of Social Welfare and Development (DSWD) is mandated to lead in the formulation, implementation, and coordination of social welfare and development policies and programs for and with the poor, vulnerable, and disadvantaged. Considering the agency's limited number of permanent employees carrying out this huge responsibility, DSWD, like any other government agencies, enter into service contracts with individuals for services related or incidental to the Department's functions and operations.

Hiring of personnel through Job Order (JO)/Cost of Service (COS) was clarified and strengthened under Civil Service Commission (CSC)-Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 1, series of 2017, dated June 15, 2017; CSC-COA-DBM JC No. 1, series of 2018, dated November 9, 2018; COA-DBM JC No. 1, series of 2020, dated March 19, 2020; and COA-DBM JC No. 2, series of 2020, dated October 20, 2020. To deliver effective performance of the terms and conditions contained in their Memorandum of Agreement, these JO/COS personnel in some, if not in most cases, are required to be physically present in any official activity other than their official permanent station.

Pursuant to Section 4 item 6 of the Administrative Order (AO) No. 13, series of 2019, Memorandum of Agreement (MOA) or Contract of Service (COS) workers, Job Orders and Consultant may be allowed to travel locally if explicitly stated in their MOAs or contracts with the Department and be entitled to the rates of expenses and allowances provided by the implementing rules and regulations and subject to the availability of funds.

It is understood that these official travel incurs expenses and these expenses are charged against government funds, thus, has to be governed by accounting and auditing rules, procedures and guidelines to avoid irregular, unnecessary, excessive, extravagant and unconscionable expenses.

This guideline is issued to reiterate some provisions, to address some peculiarities, issue additional safeguards to the Department and ensuring that these are all observed and complied accordingly.

II. LEGAL BASES

These guidelines adopt the principle and facilitates the effective compliance of the following laws and regulations:

1. Commission on Audit Resolution No. 2021-044 dated December 28, 2021 – Guidelines Governing the Audit of Traveling Expenses of Personnel Hired Under Job Order (JO/ Contract of Service (COS));
2. CSC-COA-DBM Joint Circular No. 1, series of 2017, dated June 15, 2017 – Rules and Regulations Governing Contract of Service and Job Order Workers in the Government;
3. CSC-COA-DBM Joint Circular No. 1, series of 2018, dated November 9, 2018 – Amendment to the CSC-COA-DBM JC No. 1, series of 2017;
4. COA-DBM Joint Circular No. 1, series of 2020, dated March 19, 2020 – Interim Guidelines Governing Contract of Service (COS) and Job Order (JO) Workers in Government for the duration of the State of Calamity and Community Quarantine Due to the Corona Virus Disease (COVID-19);
5. COA-DBM Joint Circular No. 2, series of 2020, dated October 20, 2020 – Updated Rules and Regulations Governing Contract of Service (COS) and Job Order (JO) Workers in Government;
6. Section 2(2), Article IX-D of the 1987 Constitution of the republic of the Philippines;
7. Executive Order No. 77 dated March 15, 2019 – Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel;
8. Administrative Order No. 13 dated June 11, 2019 – DSWD Implementing Rules and Regulations on Executive Order No. 77 Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government;
9. Administrative Oder No. 16 dated October 3, 2019 – 2019 Delegation and Delineation of Authority;
10. Commission on Audit Circular No. 2012-001 dated June 14, 2012 – Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions;
11. Memorandum from the Secretary dated July 21, 2021 – Guidance for the Filing and Approval of Local Official Travel

III. COVERAGE

This guideline covers official travel of the following DSWD personnel:

1. JO/COS personnel authorized to local travel under Section 3 of AO 13, series of 2019; and
2. COS personnel authorized to foreign travel that falls within the exception as provided under Section 3 (c) (ii) of Executive Order (EO) No. 77, series of 2019.

IV. GENERAL GUIDELINES

- A. Personnel hired under JO/COS may be allowed to go on official local travel for the purpose of (a) undertaking official missions/tasks which cannot be performed by/or assigned to any other regular/permanent official and/or employee of DSWD, and/or (b) performing tasks/ activities necessary to be able to fulfill the obligations as contained in his/her contract of service.
- B. Except in highly meritorious circumstances (e.g. unavailability of qualified employees in highly technical or specialized fields) and upon written justification submitted to the authorized approving officials, as provided by Section 3(c)(ii) of EO No. 77, series of 2019 and item 3.b of Section 3 of AO No. 13, series of 2019, personnel engaged by way of COS, shall not be allowed to go on foreign travels and shall not be entitled to government funding for such trips.

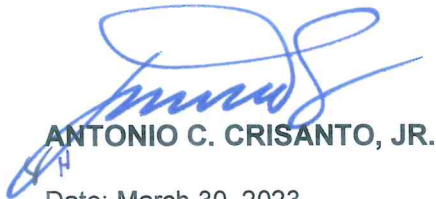
V. SPECIFIC GUIDELINES

- A. All official travels of JO/COS personnel cover only those which have met the criteria set forth under Section 3(a) of EO No. 77, series of 2019, viz: (i) it is essential to the effective performance of the JOs'/COS' functions;(ii) it is required to meet the needs of the department, agency, bureau or office, or there is substantial benefit to be derived by the State; (iii) the presence of the JO/COS is critical to the outcome of the meeting, conference, seminar, consultation or any official activity to be attended; and (iv) the projected expenses are not excessive or involved minimum expenditure.
- B. All travels of JO/COS personnel are properly authorized and approved by the Secretary or any authorized approving officer as delegated pursuant to AO No. 16, series of 2019. The purpose of the travel shall be clearly and specifically stated in the approved Authority to Travel which shall likewise contain the corresponding entitlements, duly supported by an approved itinerary of travel to provide basis for payment of traveling expenses.
- C. The total allowable amount of traveling expenses shall be based on the rates and terms agreed upon by the JO/COS personnel and government agency as spelled out in the contract of service, or in the absence thereof, the internal guidelines of DSWD, if any, but in no case shall the amount be over and above the rates and amounts allowed under EO No. 77. Any contractual provision allowing traveling expenses that are higher than the prevailing reasonable rates shall be considered void in so far as the excessive rate is concerned. The amount shall be limited to the ceiling granted under the existing travel law at the time of payment of the claim.
- D. In case the matter on travel is not properly spelled out in the contract of service of the JO/COS personnel, or in the absence of internal guidelines, they may still be allowed to go on official travel provided that the purpose of their travel complies with the criteria stated under paragraph A of this section and that the same is authorized and approved by the proper approving official. Provided further, that the purpose of the travel shall be clearly and specifically stated in the approved Authority to Travel which shall likewise also contain the corresponding entitlements, duly supported by an approved itinerary of travel to provide basis for payment of traveling expenses. Provided finally, that the

total traveling expenses shall in no case be over and above the rates and amounts allowed under EO No. 77, series of 2019.

- E. In addition to the documentary requirements prescribed in COA Circular No. 2012-001, claims for traveling expenses of JO/COS personnel shall be supported by a Certification from the Head of the Agency or any authorized approving official (**Annex A**) that: (a) the official missions/tasks cannot be performed by/or assigned to any other regular/permanent official and/or employee; and (b) the tasks/activities are necessary to fulfill the obligations as contained in his/her contract of service. The same certification shall also be required in official foreign travel as allowed in highly meritorious cases as specified in the general guidelines.
- F. Funds for official travels of JO/COS personnel shall be charged against the appropriation for traveling expenses in the annual agency budgets.
- G. In no instance shall JO/COS personnel hired under institutional contracts¹ be entitled to traveling expenses as provided above.

For reference and strict compliance.



ANTONIO C. CRISANTO, JR.

Date: March 30, 2023



WCB/JSR/ZSG/DRDR

¹ Section 5.3, Commission on Audit – Department of Budget and Management Joint Circular No. 2 series of 2020, dated October 20, 2020, defines institutional contract as referring to the agreement between the government agency and contractor or service provider duly-registered and recognized by authorized government agencies to provide services such as janitorial, security, consultancy, and other support services.

ANNEX A

– for Job Order(JO)/ Cost of Service (COS)

CERTIFICATION

(As Required by COA Resolution No. 2021-044 dated December 28, 2021)

Name: (name of JO/COS personnel)

Position and Designation: (position and office)

Date and Place of Travel: (inclusive dates of travel and place of destination)

Purpose of Travel: (state the specific purpose/official missions/tasks)

This is to certify that the official purpose of travel undertaken by the JO/COS personnel stated above is/are cannot be performed by/or assigned to any other regular/permanent official and/or employee and the tasks/activities are necessary to fulfill the obligations as contained in his/her contract of service.

 (Signature over printed name)

Head of the Agency or Any Authorized Approving Official