



REPUBLIC OF THE PHILIPPINES  
**DEPARTMENT OF BUDGET AND MANAGEMENT**  
BONCODIN HALL, GENERAL SOLANO STREET, SAN MIGUEL, MANILA

**BUDGET CIRCULAR**

No. 2020 - 2  
April 7, 2020

**TO :** Heads of Departments, Bureaus, Offices, and Agencies of the National Government, and Government-Owned or -Controlled Corporations (GOCCs); Local Government Units (LGUs); and All Others Concerned

**SUBJECT :** Guidelines on the Grant of Special Risk Allowance to Frontline Public Health Workers During the Period of Enhanced Community Quarantine Relative to the COVID-19 Outbreak

**1.0 Background**

- 1.1 Administrative Order (AO) No. 28<sup>1</sup> dated April 6, 2020 authorizes the grant of a one-time **COVID-19 Special Risk Allowance (SRA)**, equivalent to a maximum of 25% of monthly basic salary/pay, to public health workers (PHWs) who have great exposure to health risks and physical hardships in the line of duty.
- 1.2 AO No. 28 is in accordance with Republic Act (RA) No. 11469 or the "Bayanihan to Heal as One Act" which vested the President, as a temporary measure, the authority to provide a COVID-19 SRA to all PHWs, in addition to the Hazard Pay granted under RA No. 7306 or the "Magna Carta of Public Health Workers".

**2.0 Purpose**

This Circular is issued to prescribe the guidelines on the grant of the COVID-19 SRA pursuant to AO No. 28.

**3.0 Definition of PHW**

For purposes of the grant of the COVID-19 SRA, PHWs, as defined under Section 1 of AO No. 28, shall refer to medical, allied-medical, and other necessary personnel assigned in hospitals and healthcare facilities and who

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are directly catering to or in contact with COVID-19 patients, persons under investigation, or persons under monitoring.

4.0 **Guidelines and Conditions on the Grant of the COVID-19 SRA for PHWs**

The heads of national government agencies (NGAs), GOCCs, and LGUs may grant the one-time COVID-19 SRA, equivalent to a maximum of **25% of monthly basic salary/pay**, to qualified PHWs without the need for further approval by the Department of Budget and Management (DBM), subject to the following guidelines and conditions:

- 4.1 The PHWs provide critical and urgent services to respond to the public health emergency during the implementation of the Enhanced Community Quarantine.
- 4.2 The PHWs are either:
  - 4.2.1 Civilian employees occupying regular, contractual or casual positions, on full-time or part-time basis; or
  - 4.2.2 Workers engaged through contract of service (COS) or job order (JO), including Barangay Health Workers (BHWs) regardless of the nature of engagement, provided that the COS/JO workers and BHWs concerned are assigned to hospitals and other healthcare facilities.
- 4.3 The PHWs physically report for work at their respective offices or work stations on the prescribed official working hours, as authorized by the head of agency/office during the period of the implementation of the Enhanced Community Quarantine measures.
- 4.4 The grant of the COVID-19 SRA shall be pro-rated based on the number of days that PHWs concerned physically report for work during the period of the Enhanced Community Quarantine in their respective places of assignment, reckoned not earlier than March 17, 2020, as follows:

No. of Days Physically Reporting for Work	Percentage of the Incentive
3 to 7	25 %
8 to 12	50 %
13 to 17	75 %
18 or more	100 %

- 4.5 In the case of BHWs paid on honorarium basis, the COVID-19 SRA shall not exceed 25% of the monthly honoraria, subject to the pertinent conditions and guidelines under this Circular.





- 4.6 The COVID-19 SRA of personnel hired on part-time basis in one or more agencies shall be in direct proportion to the services rendered, provided that the total COVID-19 SRA received from all sources shall not exceed 25% of the monthly salary/pay.
- 4.7 The COVID-19 SRA of an employee on detail to another government agency shall be granted by the parent agency.
- 4.8 A compulsory retiree, on service extension, may be granted the COVID-19 SRA, subject to the pertinent conditions and guidelines under this Circular.

#### 5.0 **Exclusion from the Grant of the COVID-19 SRA**

Those engaged without employer-employee relationship and funded from non-Personnel Services (PS) appropriations/budgets, except as authorized under Section 2 of AO No. 28, are excluded from the grant of the COVID-19 SRA, such as, but not limited to, the following:

- 5.1 Consultants and experts engaged for a limited period to perform specific activities or services with expected outputs;
- 5.2 Laborers engaged through job contracts (*pakyaw*) and those paid on piecework basis;
- 5.3 Student workers and apprentices; and
- 5.4 All individuals and group of individuals whose services are engaged through COS or JO, including BHWs, who are not assigned in hospitals and healthcare facilities.

#### 6.0 **Funding Source**

##### 6.1 For NGAs

- 6.1.1 The amount required for the grant of the COVID-19 SRA for personnel occupying regular, contractual, casual or part-time positions in NGAs shall be charged against their available released PS allotments, while the amount required for COS/JO workers shall be charged against their available released Maintenance and Other Operating Expenses (MOOE) allotments, without need for prior authority from the DBM, provided that all authorized mandatory expenses shall have been paid first.
- 6.1.2 In case of insufficient PS or MOOE allotments, the agencies concerned shall submit to the DBM a Special Budget Request duly supported by a list of entitled personnel with the corresponding amounts required. The DBM shall release funds chargeable against the available appropriations that may be identified pursuant to the pertinent provisions of RA No. 11469,



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without need of further approval from the Office of the President.

- 6.2 For GOCCs, the amount required shall be charged against their respective approved corporate operating budgets for FY 2020. A GOCC which does not have sufficient funds to fully cover the COVID-19 SRA at the amount authorized herein may grant the same at a lower but uniform rate for all qualified personnel.

#### 7.0 **Grant of the COVID-19 SRA for PHWs in LGUs**

The grant of the COVID-19 SRA to PHWs in LGUs, including BHWs, shall be determined by their respective *sanggunians* depending on the LGU's financial capability, at rates not exceeding the amounts authorized herein, subject to: (a) the PS limitation in LGU budgets under RA No. 7160 or the "Local Government Code of 1991", in the case of regular/contractual/casual personnel, (b) available MOOE allotments in the case of COS/JO workers and BHWs, and (c) conditions set in Item 4.0 hereof, chargeable against the FY 2020 local government funds.

Should there be insufficient funds to fully cover the COVID-19 SRA, a lower but uniform rate may be granted for all qualified personnel.

#### 8.0 **Responsibilities of Agencies**

Agencies shall be responsible for the proper implementation of the provisions of this Circular. The responsible officers shall be held liable for any payment not in accordance with the provisions hereof without prejudice to the refund by the employees concerned of any excess or unauthorized payments.

#### 9.0 **Resolution of Cases**

Cases not covered by the provisions of this Circular shall be referred to the DBM for resolution.

#### 10.0 **Effectivity**

This Circular shall take effect immediately.

  
**WENDEL E. AVISADO**  
Secretary

