



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

JAN 28 2026

REGIONAL MEMORANDUM

No. 092, s. 2026

**GUIDELINES ON THE RENEWAL AND HIRING OF SCHOOL-BASED
ADMINISTRATIVE SUPPORT STAFF UNDER CONTRACT OF
SERVICE FOR FY 2026**

TO: Schools Division Superintendents
All Other Concerned

1. Attached is Memorandum DM-OUHROD-2026-0095 dated January 16, 2026, re: "Guidelines on the Renewal and Hiring of School-Based Administrative Support Staff Under Contract of Service for FY2026" which is self-explanatory.
2. Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO III
Regional Director

Encl.: As stated

Reference: As stated

To be indicated in the Perpetual Index
under the following subjects:

BUREAUS AND OFFICES
POLICY
SCHOOLS
HIRING
PROGRAMS

ASD/PS/AGS/REGIONAL MEMO -Dissemination-Memorandum-Guidelines- Renewal and Hiring - COS- School Based



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SED-DM-2026-18

Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

MEMORANDUM
DM-OUHROD-2026- 0095

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
SCHOOL HEADS
ALL OTHERS CONCERNED

FROM : WILFREDO E. CABRAL
E-signed by
Wilfredo Cabral
1/16/2026, 11:08:39 AM
*Undersecretary for Human Resource and
Organizational Development and Infrastructure*

**SUBJECT : GUIDELINES ON THE RENEWAL AND HIRING OF SCHOOL-
BASED ADMINISTRATIVE SUPPORT STAFF UNDER CONTRACT
OF SERVICE FOR FY 2026**

DATE : January 16, 2026

In support of DepEd Order No. 002, s. 2024 "Immediate Removal of Administrative Tasks of Public School Teachers" and to ensure no disruption of day-to-day school operations, the Department shall continue to **download additional Maintenance and Other Operating Expenses (MOOE)** for the **renewal and hiring of School-based Administrative Support Staff under Contract of Service (CoS)**.

In this regard, the field offices are instructed to adhere to the following guidelines and procedures:

I. List of Eligible Schools

- A. There shall be no changes to the list of eligible schools. The list of schools per Schools Division Office (SDO) can be accessed through this link: <https://bit.ly/ListofEligibleSchools>.
- B. In compliance with CSC-COA-DBM Joint Circular No. 1, s. 2025, only eligible schools with an existing CoS personnel whose contract is effective until December 31, 2025 shall be allowed to renew such contract or hire a replacement.
- C. The schools that were allocated with CoS personnel due to utilization of savings from the downloaded FY 2025 MOOE are not covered in the list of eligible schools.

II. Terms of Reference

- A. The Administrative Support Staff under the CoS engagement shall provide assistance to the school in the delivery of prompt and quality administrative and clerical support in accordance with the Department's policies and procedures. The position shall be under the direct supervision of the School Head. The following are their specific duties and responsibilities:
- Provide overall administrative and clerical support to the School Head and other school personnel in the daily operations of the school;
 - Assist the School Head in preparing and conducting programs, projects, and activities; and
 - Perform other administrative and clerical assistance as may be determined by the School Head.
- B. The minimum qualifications for the administrative support staff are as follows:
- **Education:** At least Junior High School graduate
 - **Training:** None Required
 - **Experience:** None Required
 - **Eligibility:** None Required
- Other qualifications:**
- Able to prepare templated reports
 - Computer literate preferably in MS Office Suite
 - Can operate office equipment (e.g., printers, fax machines, photocopiers, etc.)

III. Funding Source, Downloading, and Use of Additional MOOE

- A. The additional MOOE shall be sourced from any excess funds or remaining balances from the downloaded FY 2025 GMS-MOOE for the same purpose, the FY 2026 GMS-MOOE of the Central Office, and/or other funding sources that the Central Office may identify as necessary and applicable. The field offices are instructed to fully utilize the excess funds or balances prior to charging any requirements against the FY 2026 funds to be downloaded.

The downloading of additional MOOE shall commence upon approval of the FY 2026 General Appropriation Act (GAA) and issuance of the National Budget Circular for the Guidelines on the Release of Funds for FY 2026. Hence, the CoS personnel to be renewed or hired shall be advised that the release of their initial salary may be affected by this timeline. Nonetheless, the Central Office shall exhaust all measures to expedite the downloading of funds.

- B. The funds shall be downloaded to the Regional Offices (ROs). The ROs shall further download the funds to SDOs based on the **Allocation list** attached as **Annex A**.

C. The additional MOOE shall be used as payment of monthly salary covering the entire duration of the service agreement, including premium of the Administrative Support Staff. The use of funds herein shall be in accordance with existing budgeting, accounting, and auditing laws, rules, and regulations.

D. A separate issuance shall be released to guide the field offices in the utilization of any **balances or excess funds from the downloaded MOOE.**

IV. **Renewal of Service Agreement**

For incumbents who shall continue to render their services, the following guidelines and procedures shall be observed:

A. The SDO, in coordination with the concerned School Heads, shall determine the performance of the CoS personnel in the accomplishment of school deliverables that are specified in their Terms of Reference (ToR), as may be reflected in the RPMS IPCRF or other established mechanisms accounting for performance of personnel. In the absence of an accomplished RPMS IPCRF or any other established mechanisms, an incumbent cannot renew his/her service agreement.

B. The School Head shall prepare and submit the **Authority to Renew, Service Agreement, ToR**, and other hiring documents for processing by the SDO.

C. The SDO – Administrative Unit (Personnel Section) shall review the accuracy and completeness of the submitted documents. After a thorough review, the documents shall be forwarded to the Office of the Schools Division Superintendent (SDS) for approval.

D. The SDS shall evaluate and sign the service agreement. Once the service agreement is approved, the CoS personnel shall be responsible for having their service agreement notarized.

V. **New Hires**

In cases where there shall be changes in the incumbents, the following guidelines and procedures shall be observed to facilitate **hiring for replacement**:

A. The SDO – Human Resource Management Office (SDO-HRMO) shall post the job vacancy for Administrative Support Staff (CoS) for at most 10 calendar days.

B. The School Head, in coordination and consultation with the SDO-HRMO, shall conduct the assessment process for qualified applicants such as review of the curriculum vitae, interviews, etc. It is also the responsibility of the School Head to evaluate the results of the assessment.

C. The School Head shall prepare and submit the following:

1. Authority to Hire

2. Accomplished Terms of Reference (ToR)
3. Signed Service Agreement
4. Updated and Notarized Personal Data Sheet (PDS) (CSC Form No. 212, Revised 2017)
5. Curriculum Vitae (CV)
6. Transcript Of Records
7. Certificate of Training (if applicable)
8. Birth Certificate issued by Philippine Statistics Authority (PSA)
9. BIR Tax Identification No. (TIN)

**Items 4-9 shall be submitted by the applicant to the School Head.*

Note: The recommended CoS for hiring should sign the ToR and Service Agreement before the School Head submits them to the SDO. However, the recommended CoS must be informed that their application is still subject to approval of the SDS.

- D. The SDO – Administrative Unit (Personnel Section) shall review the accuracy and completeness of the submitted documents. After a thorough review, the documents shall be forwarded to the Office of the SDS for approval.
- E. The SDS shall evaluate and sign the service agreement once reviewed and approved. Moreover, the CoS personnel shall be responsible for the notarization of their service agreement.

VI. Duration of Service Agreement

All Service Agreements shall initially cover a duration of **six (6) months**. Any extension of the Service Agreement shall be subject to evaluation and the availability of funds.

VII. Payment of Salary and Premium

- A. The salary of the renewed and hired CoS personnel shall be at a uniform rate of PhP 20,000.00 per month.
- B. The renewed or hired CoS personnel shall prepare the taxation requirements (e.g., BIR Form No. 1901/1905 verified by the concerned Revenue District Office (RDO), Annex B-2 duly notarized with documentary stamp) with guidance from the SDO.
- C. As a general rule, the payment of salary and premium of the Administrative Support Staff shall be made by the school concerned in accordance with the following procedures:
 1. The hired CoS personnel shall prepare their **accomplishment report** and **daily time record (DTR)**.
 2. The schools, upon review of the accomplishment report and DTR, shall pay the salary of the Administrative Support Staff and submit the required documents for liquidation of CoS salary to the SDO. The **accomplishment report, DTR, and notarized service agreement** shall be attached.

3. The SDO shall liquidate the cash advance for salary of CoS personnel in non-implementing units in accordance with existing procedures.
- D. In cases where SDOs or Implementing Units (IUs) opt to process payments through payrolls (List of Due and Demandable Accounts Payable), they may adopt such an arrangement, if deemed convenient and practicable, in accordance with existing procedures.
- E. All Regions shall have a **uniform premium rate of 10%**. The payment of premium shall be given in tranches, as follows:

Premium Payment	Payment Schedule
January to June	July
July to November	December
December	January (next year)

- F. The premium shall be computed as follows:

Premium Rate (10%)	x	Monthly Salary	=	Premium Cost
10%	x	PhP 20,000	=	PhP 2,000

VIII. Monitoring

A. Utilization of Fund

The ROs and SDOs shall monitor the utilization of the downloaded additional MOOE.

B. Deployment of Hired COS Personnel

The SDO-HRMO shall update the information of the renewed or newly-hired COS personnel through this link: bit.ly/School-basedCOSMonitoring.

IX. Templates

All templates for the Authority to Renew, Authority to Hire, ToR, service agreement, and other relevant documents can be accessed through this link: https://bit.ly/QuickGuide_HIRINGPROCESS.

Should there be further questions or concerns, please contact the BHROD-SED through landline (02) 8633-5397 or email bhrod.sed@deped.gov.ph.

For immediate dissemination and appropriate action.

Copy furnished:

Office of the Secretary
Office of the Undersecretary for Finance