



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

January 26, 2026

REGIONAL MEMORANDUM

No. **111** 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
Division Human Resource Management Officers
All Others Concerned

1. Attached is Memorandum DM-OUHROD-2026-0095 with the subject: Guidelines on the Renewal and Hiring of School-Based Administrative Support Staff Under Contract of Service for FY 2026.
2. Immediate dissemination of and strict compliance with this Memorandum are desired.

RONEL K. FIRMO CESO IV

Assistant Regional Director

Office-in-Charge

Office of the Regional Director

Enclosure: As stated

Reference: As stated

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

ADMINISTRATIVE SUPPORT

CONTRACT OF SERVICE



AD-PS-EDR



Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT



SED-DM-2026-18

MEMORANDUM
DM-OUHROD-2026- 0095

DEPARTMENT OF EDUCATION
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DATE: 1-21-26

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

FROM : **WILFREDO E. CABRAL**
E-signed by
Wilfredo Cabral
1/19/2026, 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

- 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>.
- 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.
- 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.



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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

Additional MOOE for the Hiring and Renewal of School-based Administrative Support Staff under Contract of Service (COS)
Allocation List and Financial Requirement By Region and SDO for 6 Months
FY 2026

Annex A

Region	Division	Number of Schools	Monthly Salary	Premium Amount (10%)	Total MOOE Requirement
CAR	Abra	19	20,000.00	2,000.00	2,508,000.00
CAR	Benguet	13	20,000.00	2,000.00	1,716,000.00
CAR	Kalinga	10	20,000.00	2,000.00	1,320,000.00
CAR	Mt. Province	103	20,000.00	2,000.00	13,596,000.00
CAR	Tabuk City	20	20,000.00	2,000.00	2,640,000.00
CAR, TOTAL		165			21,780,000.00
NIR	Bayawan City	44	20,000.00	2,000.00	5,808,000.00
NIR	Cadiz City	15	20,000.00	2,000.00	1,980,000.00
NIR	Canlaon City	24	20,000.00	2,000.00	3,168,000.00
NIR	Escalante City	3	20,000.00	2,000.00	396,000.00
NIR	Guihulungan City	52	20,000.00	2,000.00	6,864,000.00
NIR	Himamaylan City	7	20,000.00	2,000.00	924,000.00
NIR	Kabankalan City	36	20,000.00	2,000.00	4,752,000.00
NIR	Negros Occidental	26	20,000.00	2,000.00	3,432,000.00
NIR	Sagay City	11	20,000.00	2,000.00	1,452,000.00
NIR	San Carlos City	18	20,000.00	2,000.00	2,376,000.00
NIR	Sipalay City	8	20,000.00	2,000.00	1,056,000.00
NIR	Siquijor	27	20,000.00	2,000.00	3,564,000.00
NIR	Victorias City	5	20,000.00	2,000.00	660,000.00
NIR, TOTAL		276			36,432,000.00
Region I	Alaminos City	10	20,000.00	2,000.00	1,320,000.00
Region I	Candon City	5	20,000.00	2,000.00	660,000.00
Region I	Dagupan City	9	20,000.00	2,000.00	1,188,000.00
Region I	Ilocos Norte	5	20,000.00	2,000.00	660,000.00
Region I	Ilocos Sur	9	20,000.00	2,000.00	1,188,000.00
Region I	La Union	95	20,000.00	2,000.00	12,540,000.00
Region I	Laosag City	2	20,000.00	2,000.00	264,000.00
Region I	Pangasinan I, Lingayen	4	20,000.00	2,000.00	528,000.00
Region I	Pangasinan II, Binatongan	4	20,000.00	2,000.00	528,000.00
Region I	San Fernando City	5	20,000.00	2,000.00	660,000.00
Region I	Vigan City	1	20,000.00	2,000.00	132,000.00
Region I Total		149			19,668,000.00
Region II	Batanes	2	20,000.00	2,000.00	264,000.00
Region II	Cagayan	3	20,000.00	2,000.00	396,000.00
Region II	Cauayan City	3	20,000.00	2,000.00	396,000.00
Region II	City of Ilagan	11	20,000.00	2,000.00	1,452,000.00
Region II	Quirino	15	20,000.00	2,000.00	1,980,000.00
Region II Total		34			4,488,000.00
Region III	Angeles City	9	20,000.00	2,000.00	1,188,000.00
Region III	Aurora	10	20,000.00	2,000.00	1,320,000.00
Region III	Balanga City	1	20,000.00	2,000.00	132,000.00
Region III	Mabalacat City	2	20,000.00	2,000.00	264,000.00
Region III	Nueva Ecija	9	20,000.00	2,000.00	1,188,000.00
Region III	Olongapo City	7	20,000.00	2,000.00	924,000.00
Region III	Pampanga	57	20,000.00	2,000.00	7,524,000.00
Region III	San Fernando City	8	20,000.00	2,000.00	1,056,000.00
Region III	San Jose City	6	20,000.00	2,000.00	792,000.00
Region III	Tarlac City	8	20,000.00	2,000.00	1,056,000.00
Region III	Zambales	10	20,000.00	2,000.00	1,320,000.00
Region III Total		127			16,764,000.00
Region IV-A	Batangas	4	20,000.00	2,000.00	528,000.00
Region IV-A	Batangas City	28	20,000.00	2,000.00	3,696,000.00
Region IV-A	Calamba City	3	20,000.00	2,000.00	396,000.00
Region IV-A	Cavite	83	20,000.00	2,000.00	10,956,000.00
Region IV-A	Dasmarinas City	8	20,000.00	2,000.00	1,056,000.00
Region IV-A	General Trias City	8	20,000.00	2,000.00	1,056,000.00
Region IV-A	Laguna	33	20,000.00	2,000.00	4,356,000.00
Region IV-A	Lucena City	4	20,000.00	2,000.00	528,000.00
Region IV-A	Quezon	279	20,000.00	2,000.00	36,828,000.00
Region IV-A	Rizal	48	20,000.00	2,000.00	6,336,000.00
Region IV-A	San Pablo City	14	20,000.00	2,000.00	1,848,000.00
Region IV-A Total		512			67,584,000.00
Region IV-B	Calapan City	6	20,000.00	2,000.00	792,000.00
Region IV-B	Marinduque	144	20,000.00	2,000.00	19,008,000.00
Region IV-B	Occidental Mindoro	30	20,000.00	2,000.00	3,960,000.00
Region IV-B	Oriental Mindoro	169	20,000.00	2,000.00	22,308,000.00
Region IV-B	Palawan	16	20,000.00	2,000.00	2,112,000.00
Region IV-B	Puerto Princesa City	17	20,000.00	2,000.00	2,244,000.00
Region IV-B	Romblon	60	20,000.00	2,000.00	7,920,000.00
Region IV-B Total		442			58,344,000.00
Region V	Albay	95	20,000.00	2,000.00	12,540,000.00
Region V	Camarines Norte	56	20,000.00	2,000.00	7,392,000.00
Region V	Camarines Sur	94	20,000.00	2,000.00	12,408,000.00
Region V	Catanduanes	193	20,000.00	2,000.00	25,476,000.00
Region V	Iriga City	9	20,000.00	2,000.00	1,188,000.00
Region V	Legaspi City	12	20,000.00	2,000.00	1,584,000.00
Region V	Ligao City	28	20,000.00	2,000.00	3,696,000.00
Region V	Masbate	44	20,000.00	2,000.00	5,808,000.00
Region V	Masbate City	6	20,000.00	2,000.00	792,000.00
Region V	Sorsogon	19	20,000.00	2,000.00	2,508,000.00
Region V	Sorsogon City	38	20,000.00	2,000.00	5,016,000.00
Region V	Tabaco City	7	20,000.00	2,000.00	924,000.00
Region V Total		601			79,332,000.00

Additional MOOE for the Hiring and Renewal of School-based Administrative Support Staff under Contract of Service (COS)
Allocation List and Financial Requirement By Region and SDO for 6 Months
FY 2026

Annex A

Region	Division	Number of Schools	Monthly Salary	Premium Amount (10%)	Total MOOE Requirement
Region VI	Aklan	146	20,000.00	2,000.00	19,272,000.00
Region VI	Antique	226	20,000.00	2,000.00	29,832,000.00
Region VI	Capiz	126	20,000.00	2,000.00	16,632,000.00
Region VI	Guimaras	54	20,000.00	2,000.00	7,128,000.00
Region VI	Iloilo	462	20,000.00	2,000.00	60,984,000.00
Region VI	Passi City	5	20,000.00	2,000.00	660,000.00
Region VI	Roxas City	10	20,000.00	2,000.00	1,320,000.00
Region VI Total		1029			135,828,000.00
Region VII	Bogo City	12	20,000.00	2,000.00	1,584,000.00
Region VII	Bohol	650	20,000.00	2,000.00	85,800,000.00
Region VII	Carcar City	4	20,000.00	2,000.00	528,000.00
Region VII	Cebu	40	20,000.00	2,000.00	5,280,000.00
Region VII	Cebu City	5	20,000.00	2,000.00	660,000.00
Region VII	Lapu-Lapu City	2	20,000.00	2,000.00	264,000.00
Region VII	Talisay City	3	20,000.00	2,000.00	396,000.00
Region VII	Toledo City	4	20,000.00	2,000.00	528,000.00
Region VII Total		720			95,040,000.00
Region VIII	Baybay City	51	20,000.00	2,000.00	6,732,000.00
Region VIII	Biliran	74	20,000.00	2,000.00	9,768,000.00
Region VIII	Borongan City	35	20,000.00	2,000.00	4,620,000.00
Region VIII	Calbayog City	69	20,000.00	2,000.00	9,108,000.00
Region VIII	Catbalogan City	27	20,000.00	2,000.00	3,564,000.00
Region VIII	Eastern Samar	152	20,000.00	2,000.00	20,064,000.00
Region VIII	Leyte	584	20,000.00	2,000.00	77,088,000.00
Region VIII	Maasin City	22	20,000.00	2,000.00	2,904,000.00
Region VIII	Northern Samar	184	20,000.00	2,000.00	24,288,000.00
Region VIII	Ormoc City	13	20,000.00	2,000.00	1,716,000.00
Region VIII	Samar (Western Samar)	395	20,000.00	2,000.00	52,140,000.00
Region VIII	Southern Leyte	85	20,000.00	2,000.00	11,220,000.00
Region VIII	Tacloban City	3	20,000.00	2,000.00	396,000.00
Region VIII Total		1694			223,608,000.00
Region IX	Dapitan City	4	20,000.00	2,000.00	528,000.00
Region IX	Pagadian City	7	20,000.00	2,000.00	924,000.00
Region IX	Zamboanga City	14	20,000.00	2,000.00	1,848,000.00
Region IX	Zamboanga del Norte	49	20,000.00	2,000.00	6,468,000.00
Region IX	Zamboanga del Sur	38	20,000.00	2,000.00	5,016,000.00
Region IX	Zamboanga Sibugay	66	20,000.00	2,000.00	8,712,000.00
Region IX Total		178			23,496,000.00
Region X	Camiguin	35	20,000.00	2,000.00	4,620,000.00
Region X	Iligan City	24	20,000.00	2,000.00	3,168,000.00
Region X	Misamis Occidental	149	20,000.00	2,000.00	19,668,000.00
Region X	Misamis Oriental	91	20,000.00	2,000.00	12,012,000.00
Region X	Oroquieta City	17	20,000.00	2,000.00	2,244,000.00
Region X	Ozamis City	5	20,000.00	2,000.00	660,000.00
Region X	Tangub City	50	20,000.00	2,000.00	6,600,000.00
Region X	Valencia City	14	20,000.00	2,000.00	1,848,000.00
Region X Total		385			50,820,000.00
Region XI	Davao City	143	20,000.00	2,000.00	18,876,000.00
Region XI	Davao De Oro	133	20,000.00	2,000.00	17,556,000.00
Region XI	Davao del Norte	65	20,000.00	2,000.00	8,580,000.00
Region XI	Davao del Sur	17	20,000.00	2,000.00	2,244,000.00
Region XI	Davao Occidental	50	20,000.00	2,000.00	6,600,000.00
Region XI	Davao Oriental	48	20,000.00	2,000.00	6,336,000.00
Region XI	Digos City	1	20,000.00	2,000.00	132,000.00
Region XI	Island Garden City of Samal	24	20,000.00	2,000.00	3,168,000.00
Region XI	Mati City	36	20,000.00	2,000.00	4,752,000.00
Region XI	Panabo City	12	20,000.00	2,000.00	1,584,000.00
Region XI Total		529			69,828,000.00
Region XII	General Santos City	10	20,000.00	2,000.00	1,320,000.00
Region XII	Kidapawan City	15	20,000.00	2,000.00	1,980,000.00
Region XII	Koronadal City	9	20,000.00	2,000.00	1,188,000.00
Region XII	North Cotabato	37	20,000.00	2,000.00	4,884,000.00
Region XII	South Cotabato	47	20,000.00	2,000.00	6,204,000.00
Region XII Total		118			15,576,000.00
CARAGA	AGUSAN DEL SUR	79	20,000.00	2,000.00	10,428,000.00
CARAGA	BISLIG CITY	2	20,000.00	2,000.00	264,000.00
CARAGA	SIARGAO	7	20,000.00	2,000.00	924,000.00
CARAGA	SURIGAO CITY	9	20,000.00	2,000.00	1,188,000.00
CARAGA	SURIGAO DEL SUR	6	20,000.00	2,000.00	792,000.00
CARAGA Total		103			13,596,000.00
GRAND TOTAL		7062			932,184,000.00