



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

March 23, 2026

OFFICE MEMORANDUM

AD-2026- 147

**GUIDELINES ON THE HIRING AND/OR RENEWAL OF CONTRACT
OF SERVICE AND JOB ORDER EMPLOYEES**

To: RO Functional Division Chiefs
Section/Unit Heads
All Others Concerned

1. In response to the Audit Observation Memorandum (AOM) No. DepEdRO8-2026-006(2025) dated March 16, 2026 and in compliance with COA-DBM Joint Circular No. 02, series 2020 amended by CSC-COA-DBM JC No. 1, series of 2025, on the Updated Rules and Regulations Governing Contract of Service (COS) and Job Order (JO) Workers in the Government, this Office hereby issues the following guidelines:

2. As defined in CSC-COA-DBM JC No. 1, s. 2025:

Contract of Service refers to the engagement of the services of an individual private firm, other government agency, non-governmental agency or international organization as consultant, learning service provider or technical expert to undertake special project or job within a specific period.

Job Order refers to piece of work (pakyaw) or intermittent or emergency jobs such as clearing of debris on the roads, canals, waterways, etc. after natural/man-made disasters/occurrences, and other manual/trades and crafts services such as carpentry, plumbing, electrical, and the like. These jobs are of short duration and for a specific piece of work.

3. Pursuant to Item 7.0 of CSC-COA-DBM JC No. 1, s. 2025, requests for hiring and/or renewal of Contract shall observe the following limitations:

a. Hiring under COS shall be limited to consultants, learning service providers, and/or other technical experts to undertake special project or job within a specific period. The project or job is not part of the regular functions of the agency, or the expertise is not available in the agency, or it is impractical or more expensive for the government agency to directly undertake the service provided by the individual institutional contractor.

b. Hiring of JO workers shall be limited to emergency or intermittent work, such as clearing of debris on the roads, canals, waterways, etc. after natural/manmade disasters/occurrences; other trades and crafts, and manual tasks such as carpentry, plumbing, painting, electrical, and the like which are not part of the regular functions of the agency.

- a) COS and JO workers shall not, under any circumstances, be assigned functions that are part of the duties of the existing regular employees.
4. Offices without regular personnel to perform specific functions may be allowed to hire COS personnel, provided the compensation is equivalent to that of a regular position with similar functions.
5. Offices with limited plantilla positions and experiencing workload redundancy due to voluminous transactions shall clearly define parameters in the Contract and accomplishment reports. Compensation shall likewise be aligned with comparable regular positions.
6. The concerned Chief of Functional Division shall be responsible and accountable for ensuring that all requests for hiring and/or renewal of contract of Contract of Service/Job Order personnel strictly comply with the provisions of CSC-DBM-COA JC No. 1, s. 2025.
7. For information, guidance and strict compliance.

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Regional Director 

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