



Republic of the Philippines
Department of Education
REGION VIII
SCHOOLS DIVISION OF NORTHERN SAMAR

Office of the Schools Division Superintendent

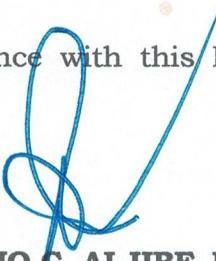
February 13, 2026

DIVISION MEMORANDUM
No. D70, s. 2026

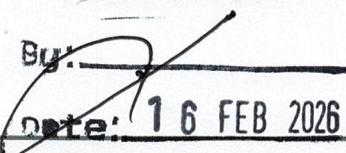
IMPLEMENTATION GUIDELINES ON THE RENEWAL AND HIRING OF SCHOOL-BASED ADMINISTRATIVE SUPPORT STAFF UNDER CONTRACT OF SERVICE FOR FY 2026

To: School Heads
Others Concerned

1. Pursuant to Regional Memorandum No. 111, s. 2026 titled, *Guidelines on the Renewal and Hiring of School-Based Administrative Support Staff under Contract of Service for FY 2026*, this Office directs all concerned to facilitate the seamless renewal and hiring process of administrative support staff within their respective jurisdictions.
2. All recommended renewals and new applications must adhere to the documentary requirements stipulated in **DM-OUHROD-2026-0095** (see attached memo and list of eligible schools).
3. The Division HRM Office shall accept the documentary requirements on **February 20, 2026**.
4. Immediate dissemination of and compliance with this Memorandum are desired.


GAUDENCIO C. ALJIBE JR., PhD, CESO V.,
Schools Division Superintendent

DepEd Northern Samar
RELEASED


By: _____
Date: 16 FEB 2026



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.

RONELO AL 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



Address: Government Center, Candahug, Palo, Leyte
Telephone No.: (053) 832-5738
Email Address: region8@deped.gov.ph
Website: region8.deped.gov.ph





Republika ng Pilipinas



Department of Education

OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

DEPARTMENT OF EDUCATION
RECEIVED
RECORDS SECTION REGIONAL OFFICE NO. VIII

MEMORANDUM
DM-OUHROD-2026-0095

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

FROM : **WILFREDO E. CABRAL**
*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.

ORD Email
1/19/26

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

Region VIII	Maasin City	122119	BACTUL II ES
Region VIII	Maasin City	122132	LIBHU ES
Region VIII	Maasin City	303464	LIBHU NHS
Region VIII	Maasin City	122147	TAWID ES
Region VIII	Maasin City	122146	TAM-IS ES
Region VIII	Maasin City	122169	NONOK SUR ES
Region VIII	Maasin City	122170	PANSAAN ES
Region VIII	Maasin City	122172	SAN AGUSTIN MGS
Region VIII	Maasin City	122171	PINASCOHAN MGS
Region VIII	Maasin City	303445	BAUGO NHS
Region VIII	Maasin City	122128	GAWISAN MGS
Region VIII	Maasin City	122151	BATO I ES
Region VIII	Maasin City	122167	NATI MGS
Region VIII	Maasin City	122163	LABOON ES
Region VIII	Maasin City	122173	SAN JOSE ES
Region VIII	Northern Samar	122780	Caputian ES
Region VIII	Northern Samar	122786	Lipata ES
Region VIII	Northern Samar	122789	Sta. Rita ES
Region VIII	Northern Samar	303562	Lipata National HS
Region VIII	Northern Samar	303576	San Antonio National HS
Region VIII	Northern Samar	122807	E. DURAN
Region VIII	Northern Samar	122811	Kalantiao ES
Region VIII	Northern Samar	122808	J.A. Santos ES
Region VIII	Northern Samar	122823	Diraya ES
Region VIII	Northern Samar	122894	Viena Maria ES
Region VIII	Northern Samar	122876	Boring ES
Region VIII	Northern Samar	122900	Hinagonoyan ES
Region VIII	Northern Samar	122906	Nag-ocean ES
Region VIII	Northern Samar	122908	Osang Es
Region VIII	Northern Samar	122910	Roxas ES
Region VIII	Northern Samar	303554	Hibubullao National HS
Region VIII	Northern Samar	313617	San Vicente National HS

Region VIII	Northern Samar	122905	Nabulo ES
Region VIII	Northern Samar	122892	Tangbo ES
Region VIII	Northern Samar	122902	Libon ES
Region VIII	Northern Samar	122903	Lubedico ES
Region VIII	Northern Samar	122893	Tongodnon ES
Region VIII	Northern Samar	122935	San Antonio ES
Region VIII	Northern Samar	313602	Anito National HS
Region VIII	Northern Samar	122921	Cadean ES
Region VIII	Northern Samar	122929	Henogawe ES
Region VIII	Northern Samar	122931	Lunoy ES
Region VIII	Northern Samar	122934	Rizal ES
Region VIII	Northern Samar	122924	G.M Osias ES
Region VIII	Northern Samar	303553	Bangon National HS
Region VIII	Northern Samar	122951	Yapas ES
Region VIII	Northern Samar	303586	Vigo National HS
Region VIII	Northern Samar	122938	Cagaasan ES
Region VIII	Northern Samar	122942	G.B. Tan ES
Region VIII	Northern Samar	122940	Canyomanao ES
Region VIII	Northern Samar	122959	Inamlan ES
Region VIII	Northern Samar	122958	Gapasgapas ES
Region VIII	Northern Samar	303538	Cahayagan National HS
Region VIII	Northern Samar	122954	Binaticlan ES
Region VIII	Northern Samar	122973	Burabod ES
Region VIII	Northern Samar	122986	Sibunot ES
Region VIII	Northern Samar	303533	Batag National HS
Region VIII	Northern Samar	122969	Abaton ES
Region VIII	Northern Samar	313613	La Perla National HS
Region VIII	Northern Samar	122989	Yabyaban ES
Region VIII	Northern Samar	122944	Rombang ES
Region VIII	Northern Samar	122994	Can-Omanio ES
Region VIII	Northern Samar	122991	Bagacay ES
Region VIII	Northern Samar	123000	Palanas ES

Region VIII	Northern Samar	123019	Hangi ES
Region VIII	Northern Samar	123013	Enoman ES
Region VIII	Northern Samar	123036	Quirino ES
Region VIII	Northern Samar	123048	San Jose ES
Region VIII	Northern Samar	123045	San Francisco ES
Region VIII	Northern Samar	123012	E. Perez ES
Region VIII	Northern Samar	123041	Sag-od ES
Region VIII	Northern Samar	193014	San Isidro I ES
Region VIII	Northern Samar	123008	Catoto-ogan ES
Region VIII	Northern Samar	123032	Osmena Es
Region VIII	Northern Samar	123028	MacArthur ES
Region VIII	Northern Samar	123054	Victory ES
Region VIII	Northern Samar	123042	San Andres ES
Region VIII	Northern Samar	123027	Mabini ES
Region VIII	Northern Samar	123067	MacArthur ES
Region VIII	Northern Samar	193016	MacArthur II PS
Region VIII	Northern Samar	123074	San Miguel Elementary School
Region VIII	Northern Samar	123101	San Jose Es
Region VIII	Northern Samar	123098	Roxas Es
Region VIII	Northern Samar	123089	Hinaronagan ES
Region VIII	Northern Samar	123103	Upper Caynaga ES
Region VIII	Northern Samar	123102	San Miguel Elementary School
Region VIII	Northern Samar	123106	Magsaysay ES
Region VIII	Northern Samar	123112	San Jose ES
Region VIII	Northern Samar	123109	Naparasan ES
Region VIII	Northern Samar	123110	Pangudtan ES
Region VIII	Northern Samar	313607	Siljagon National HS
Region VIII	Northern Samar	123124	Imelda ES
Region VIII	Northern Samar	123125	La Trinidad ES
Region VIII	Northern Samar	123119	Crystal Mountain ES

Region VIII	Northern Samar	193012	Cagmanaba PS
Region VIII	Northern Samar	123160	Natawo ES
Region VIII	Northern Samar	123152	Mabaras ES
Region VIII	Northern Samar	123146	Cag-anibong ES
Region VIII	Northern Samar	123143	Bukid ES
Region VIII	Northern Samar	123156	Matambang ES
Region VIII	Northern Samar	123183	Paninirongan ES
Region VIII	Northern Samar	123175	Doña Anecita ES
Region VIII	Northern Samar	123174	Don Sixto Balanquit ES
Region VIII	Northern Samar	123187	Ynaguingayan ES
Region VIII	Northern Samar	123171	Cagbigajo ES
Region VIII	Northern Samar	123188	Aguada ES
Region VIII	Northern Samar	123202	Rizal ES
Region VIII	Northern Samar	123209	Caglanipao ES
Region VIII	Northern Samar	123238	Ginagdanan ES
Region VIII	Northern Samar	313618	Balnasan Natitonal HS
Region VIII	Northern Samar	123246	Maragat ES
Region VIII	Northern Samar	123263	Giguimitan ES
Region VIII	Northern Samar	123262	Gic-boan ES
Region VIII	Northern Samar	123251	Balud ES
Region VIII	Northern Samar	123259	Deit De Turag
Region VIII	Northern Samar	123265	Giparayan De Turag,
Region VIII	Northern Samar	123260	Gebonawan PS
Region VIII	Northern Samar	123280	Pasabuena ES
Region VIII	Northern Samar	123283	San Roman ES
Region VIII	Northern Samar	123279	Maxvilla ES
Region VIII	Northern Samar	122930	Libertad ES
Region VIII	Northern Samar	193011	Sta. Potenciana ES
Region VIII	Northern Samar	123147	Campedico ES
Region VIII	Northern Samar	122993	Can Maria ES
Region VIII	Northern Samar	313625	Taylor National HS
Region VIII	Northern Samar	303530	Alegria National HS

Region VIII	Northern Samar	300495	Magsaysay National HS
Region VIII	Northern Samar	122873	Polangi ES
Region VIII	Northern Samar	122795	Macaret ES
Region VIII	Northern Samar	122799	Talisay ES
Region VIII	Northern Samar	122800	Tampipi ES
Region VIII	Northern Samar	122810	J.P Laurel ES
Region VIII	Northern Samar	122812	M.L Quezon ES
Region VIII	Northern Samar	193002	Tarugan PS
Region VIII	Northern Samar	122851	Tinowaran ES
Region VIII	Northern Samar	193007	Balud ES
Region VIII	Northern Samar	122874	San Isidro ES
Region VIII	Northern Samar	122852	Tranque ES
Region VIII	Northern Samar	122860	Salvacion ES
Region VIII	Northern Samar	122861	San Julian ES
Region VIII	Northern Samar	122847	Gilalan-agan ES
Region VIII	Northern Samar	122859	Paticua ES
Region VIII	Northern Samar	123066	Libertad ES
Region VIII	Northern Samar	123069	Malico-lico ES
Region VIII	Northern Samar	123072	San Jose ES
Region VIII	Northern Samar	123079	Villahermosa ES
Region VIII	Northern Samar	123068	Magsaysay ES
Region VIII	Northern Samar	123076	Urdaneta ES
Region VIII	Northern Samar	123077	Villa ES
Region VIII	Northern Samar	123078	Villaflores ES
Region VIII	Northern Samar	313623	Maravilla NHS/Guillermo C. Adriatico Sr. NHS
Region VIII	Northern Samar	123070	Maravilla ES
Region VIII	Northern Samar	123073	San Juan ES
Region VIII	Northern Samar	123097	Paguite ES
Region VIII	Northern Samar	123137	Talolora PS
Region VIII	Northern Samar	123135	San Juan ES
Region VIII	Northern Samar	123194	Ligaya ES

Region VIII	Northern Samar	193004	RF Tobes ES
Region VIII	Northern Samar	303536	Buenavista National HS
Region VIII	Northern Samar	123201	Pilar ES
Region VIII	Northern Samar	123197	Burabod ES
Region VIII	Northern Samar	303575	San Antonio Agricultural and Vocational School
Region VIII	Northern Samar	123217	Seven Hills ES
Region VIII	Northern Samar	123210	Happy Valley ES
Region VIII	Northern Samar	123218	Sto. Niño ES
Region VIII	Northern Samar	123208	Cabalwa PS
Region VIII	Northern Samar	123226	Layuhan ES
Region VIII	Northern Samar	123230	San Lorenzo ES
Region VIII	Northern Samar	123222	Bonglas PS
Region VIII	Northern Samar	123277	Luisita ES
Region VIII	Northern Samar	123281	San Lazaro ES
Region VIII	Northern Samar	123272	Buenos Aires ES
Region VIII	Northern Samar	330502	Maxvilla National HS
Region VIII	Northern Samar	122877	Cagbugna PS
Region VIII	Northern Samar	122887	Mag-ongon ES
Region VIII	Northern Samar	122882	Guibuangan ES
Region VIII	Northern Samar	303544	Catubig Valley National HS
Region VIII	Northern Samar	122879	Calingnan ES
Region VIII	Northern Samar	122880	Canuctan ES
Region VIII	Northern Samar	122933	Malidong ES
Region VIII	Northern Samar	122918	Bonifacio ES
Region VIII	Northern Samar	122982	Lawaan ES
Region VIII	Northern Samar	122984	Palmera PS
Region VIII	Northern Samar	122988	Tarusan PS
Region VIII	Northern Samar	122972	Bongliw ES
Region VIII	Northern Samar	122979	Catigbian ES
Region VIII	Northern Samar	122957	Candawid ES
Region VIII	Northern Samar	303574	Salvacion National HS

Region VIII	Northern Samar	123030	Mamaro ES
Region VIII	Northern Samar	123044	San Fernando ES
Region VIII	Northern Samar	123040	Rufino ES
Region VIII	Northern Samar	123025	Lonoy ES
Region VIII	Northern Samar	123039	Roxas ES
Region VIII	Northern Samar	313609	Cabatuan National HS
Region VIII	Northern Samar	123179	Igot ES
Region VIII	Northern Samar	123181	Manahaw ES
Region VIII	Northern Samar	123184	San Ramon ES
Region VIII	Northern Samar	306029	Canjumadal National HS
Region VIII	Northern Samar	123185	Senonogan ES
Region VIII	Ormoc City	124202	Cabintan ES
Region VIII	Ormoc City	313903	Cabintan National HS
Region VIII	Ormoc City	124182	L. Cabahug ES
Region VIII	Ormoc City	502295	Monterico IS
Region VIII	Ormoc City	124162	Magaswe ES
Region VIII	Ormoc City	502440	Nueva Vista IS
Region VIII	Ormoc City	502292	Liberty IS
Region VIII	Ormoc City	124144	Bagong ES
Region VIII	Ormoc City	124206	Domonar ES
Region VIII	Ormoc City	124180	Inaad ES
Region VIII	Ormoc City	124215	Margen ES
Region VIII	Ormoc City	124222	San Vicente ES
Region VIII	Ormoc City	124208	Esperanza ES
Region VIII	Samar (Western Samar)	303606	Hinabangan National HS
Region VIII	Samar (Western Samar)	123285	Almagro CES
Region VIII	Samar (Western Samar)	123295	Malobago ES
Region VIII	Samar (Western Samar)	303588	Almagro NHS