



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
Schools Division of Bohol

**Office of the Schools  
Division Superintendent**



January 4, 2026

DIVISION MEMORANDUM  
No. 003, s. 2026

**RELEASE OF 12.5% PREMIUMS FOR 650 CONTRACT -OF- SERVICE PERSONNEL FOR THE  
MONTH OF JULY TO DECEMBER 2025**

To: Public Schools District Supervisors  
School Principals/Heads  
Administrative Officers II  
Senior Bookkeepers  
All Others Concerned

1. Pursuant to DepEd Memorandum DM-OUHROD-2025-0083, dated January 13, 2025 (Section VI, Items E and F), this Office hereby announces the downloading of premiums for Contract of Service (COS) personnel covering the period July to December 2025.
2. Accountable Officers are directed to ensure that the correct and exact amount of premiums is released to each respective COS personnel.
3. Premiums shall be computed at **12.5% of the daily rate multiplied by the actual number of days worked** for the months of July to December 2025. Any excess amount released shall remain unliquidated and must be returned to the Bureau of the Treasury (BTR) through the inclusion of an **Annex G Report** on or before **December 20 of this year**. The Senior Bookkeeper shall prepare and submit the corresponding **Manual Journal Entry Voucher** for the return of excess funds.
4. The funds shall be downloaded within the month of January upon submission of the liquidation reports for the COS Fund for the **4th Quarter of 2025**. All liquidation reports must be submitted to the Division Office on or before **February 27, 2026**.
5. Immediate and wide dissemination of this Memorandum is hereby requested. Strict compliance from all concerned is enjoined.

  
**FAY C. LUAREZ EdD PhD TM CESO VI**  
Schools Division Superintendent 



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 Deped Tayo Bohol Division





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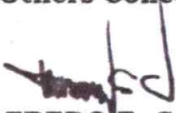
OFFICE OF THE UNDERSECRETARY  
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

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**MEMORANDUM**  
**DM-OUHROD-2025-0083**

**TO :** Regional Directors  
Schools Division Superintendents  
School Heads  
All Others Concerned

**FROM :**   
**WILFREDO E. CABRAL**  
Undersecretary  
Human Resource and Organizational Development

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

**DATE :** 13 January 2025

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. The schools that were allocated with CoS personnel due to utilization of savings from the downloaded FY 2024 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 Senior 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. Downloading of Additional MOOE**

- A. The payment of monthly salary covering the entire duration of the service agreement, including premium of the Administrative Support Staff, shall be sourced from the additional MOOE to be downloaded to the school concerned, subject to the usual budgeting, accounting, and auditing laws, rules, and regulations.
- B. The additional MOOE to be downloaded shall be sourced from the General Management and Supervision (GMS) MOOE of the Central Office and/or other funding sources that the Central Office may identify as necessary and applicable. The downloading of additional MOOE shall commence upon approval of the FY 2025 General Appropriation Act (GAA) and issuance of the National Budget Circular for the Guidelines on the Release of Funds for FY 2025. Hence, the CoS personnel to be renewed or hired shall be advised of the possible delay in the release of their monthly salary. Nonetheless, the Central Office shall exhaust all measures to expedite the downloading of funds.

### **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 ten (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 approved service agreement.

**VI. Payment of Salary and Premium**

A. The salary of the renewed and hired CoS personnel shall be computed as follows:

<b>Regional Minimum Wage*</b>	<b>x</b>	<b>22 days</b>	<b>=</b>	<b>Monthly Salary</b>
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*\*The copy of the updated Regional Minimum Wage can be accessed in the online repository of templates provided in Item VIII of this Memorandum.*

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. For 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 12.5%**. The payment of premium shall be given in tranches, as follows:

<b>Premium Payment</b>	<b>Payment Schedule</b>
January to June	June
July to November	December
December	January (next year)

F. The premium shall be computed as follows:

<b>Premium Rate (12.5%)</b>	<b>x</b>	<b>monthly salary</b>	<b>=</b>	<b>Premium Cost</b>
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**VII. Monitoring**

A. The Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) shall monitor the progress of the renewal and hiring of the school-based Administrative Support Staff under CoS. The monitoring tool to be used shall be issued separately.

B. The ROs and the SDOs shall be responsible for the monitoring of the utilization of the downloaded additional MOOE.

**VIII. 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](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](mailto:bhrod.sed@deped.gov.ph).

For immediate dissemination and appropriate action.

*Copy furnished:*

**OFFICE OF THE SECRETARY**