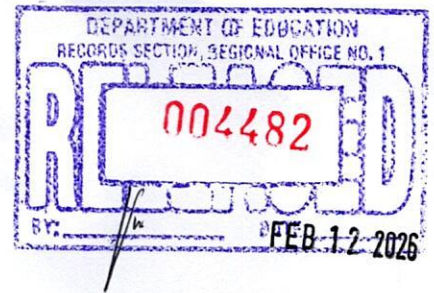




Republic of the Philippines  
**Department of Education**  
 REGION I



**REGIONAL MEMORANDUM**

No. 207, s. 2026

**GUIDELINES ON THE RENEWAL AND HIRING OF CONTRACT OF SERVICE WORKERS FOR ICT FOR FY2026**

To : **All Schools Division Superintendents**

1. This refers to the Memorandum dated February 6, 2026, titled Guidelines on the Renewal and Hiring of Contract of Service workers for ICT for FY2026.
2. In line with this, the Department of Education (DepEd) has issued said guidelines to govern the engagement, renewal, and hiring of Contract of Service (CoS) workers providing ICT support services in the Schools Division Offices. Furthermore, these guidelines aim to ensure that the engagement of CoS workers is carried out in accordance with applicable rules and regulations issued by the Civil Service Commission (CSC), Commission on Audit (COA), and Department of Budget and Management (DBM), including CSC-COA-DBM Joint Circular No. 01, s. 2025, which provides the revised rules and regulations on the engagement of CoS workers in the government, subject to the availability of funds.
3. Additional guidelines, procedures, and implementation details are provided in the attached Memorandum for your reference.
4. For information, guidance and strict compliance.

**TOLENTINO G. AQUINO**  
 Director IV

Reference: None  
 Encl.: Memorandum  
 To be indicated in the Perpetual Index  
 under the following subjects:

**ICT PROGRAMS/PROJECTS/ACTIVITIES**

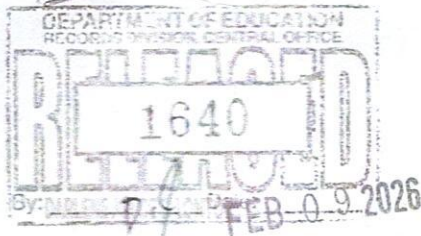
ORD/ICTU/SCL/RM\_ICTCoSGuidelines  
 February 12, 2026



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Republika ng Pilipinas  
**Department of Education**  
OFFICE OF THE SECRETARY



**MEMORANDUM**

TO

**REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS  
REGIONAL AND DIVISION INFORMATION TECHNOLOGY  
OFFICERS  
REGIONAL AND DIVISION HR OFFICERS  
SCHOOL HEADS  
ALL OTHER CONCERNED**

FROM

**WILFREDO E. CABRAL**  
*Undersecretary for Human Resource and  
Organizational Development and Infrastructure*

**ATTY. MARCELINO G. VELOSO III**  
*Assistant Secretary, Info. & Comm. Tech. Services*

**ATTY. EDSON BYRON K. SY**  
*Officer-in-Charge, Office of the Undersecretary for Finance*

SUBJECT

**GUIDELINES ON THE RENEWAL AND HIRING OF  
CONTRACT OF SERVICE WORKERS FOR ICT FOR FY 2026**

DATE

06 February, 2026

Pursuant to the Department of Education's effort to strengthen ICT service delivery and ensure the completion and sustainability of priority ICT-related deliverables, the Department hereby issues these guidelines to govern the engagement, renewal, and hiring of Contract of Service (CoS) worker providing ICT support services in Schools Division Offices (SDOs).

These guidelines aim to ensure that the engagement of CoS worker is carried out in accordance with applicable Civil Service Commission (CSC), Commission on Audit (COA), and Department of Budget and Management (DBM) rules and regulations, including the CSC-COA-DBM Joint Circular No. 01 series of 2025 which provides the revised rules and regulations on the engagement of CoS workers in the government, subject to the availability of funds.



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Incumbent COS workers who have previously been engaged and have rendered services in accordance with their approved Terms of Reference (ToR) may be considered for renewal of engagement, subject to the following conditions:

- a. At least Satisfactory performance rating in the last rating period based on agreed deliverables and applicable performance monitoring mechanisms;
- b. Continuing need for the services within the ICT Unit of the Schools Division Office; and
- c. Availability of funds from the Program Support Fund (PSF) downloaded for FY 2025.

Renewal shall not be automatic and shall be processed in accordance with existing CSC, COA, and DBM rules and regulations, and shall be subject to the approval of the Schools Division Superintendent or authorized approving authority.

### **I. Renewal of Service Agreement**

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

- a. The SDO-ICT Unit shall determine the performance of the CoS worker in the accomplishment of deliverables that are specified in their ToR, as may be reflected in the Performance Management and Evaluation System – Individual Performance Commitment and Review Form (PMES-IPCRF) or other established mechanisms accounting for performance of personnel. In the absence of an accomplished PMES-IPCRF or any other established mechanisms, an incumbent shall not be allowed to renew his/her service agreement.
- b. The SDO-ICT Unit shall prepare and submit the **Authority to Renew, Service Agreement, ToR**, and other hiring documents for processing by the SDO – Administrative Unit (Personnel Section).
- 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 worker shall be responsible for having their service agreement notarized.

### **II. Replacement**

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 shall hire Contract of Service (CoS) workers as replacements under the same work category as the CoS worker being replaced.
- b. The SDO – Human Resource Management Office (SDO-HRMO) shall post the job vacancy.
- c. The SDO-ICT Unit, 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 SDO-ICT Unit to evaluate the results of the assessment.

- d. The SDO-ICT Unit shall prepare and submit the following:
- i. Authority to Hire
  - ii. Accomplished Terms of Reference (ToR)
  - iii. Signed Service Agreement
  - iv. Updated and Notarized Personal Data Sheet (PDS) (CSC Form No. 212, Revised 2025)
  - v. Curriculum Vitae (CV)
  - vi. Transcript Of Records
  - vii. Certificate of Training (if applicable)
  - viii. Birth Certificate issued by Philippine Statistics Authority (PSA)
  - ix. BIR Tax Identification No. (TIN)

*\*Items 4-9 shall be submitted by the applicant.*

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

- e. 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.
- f. The SDS shall evaluate and sign the service agreement once reviewed and approved. Moreover, the CoS personnel shall be responsible for notarization of their service agreement.

### III. Prohibitions and Limitations

- a. SDOs without Contract of Service (CoS) workers hired in FY 2025, or **without existing CoS contracts valid until 31 December 2025**, are not allowed to hire additional CoS workers for FY 2026, pursuant to CSC-COA-DBM Joint Circular No. 01 series of 2025.
- b. CoS workers shall not perform functions that are part of the job description and responsibilities of the SDOs existing regular employees except for the following reasons:
- b.1. A sudden increase in the volume of tasks, assignments, and projects, programs, and activities that the current workforce cannot meet; and
  - b.2. The incumbent of a regular position performing critical and vital services suddenly vacates the item, and the waiting time needed to fill up the vacant item will unduly prejudice the efficient delivery of programs and services. This presupposes that the contract of CoS workers will be terminated once the vacant item has been filled up.
- c. CoS workers should not be designated to positions exercising control or supervision over regular and career employees.
- d. The services of COS workers are not covered by Civil Service laws, rules, and regulars; thus, the same shall not be creditable as government service and shall not receive privileges/benefits that government employees receive, unless a

subsequent issuance that may authorize such entitlement, subject to pertinent government auditing rules and regulations.

#### **IV. Source of Funds**

- a. The salary and applicable premium of the ICT Support Staff under CoS engagement shall be charged exclusively against the PSF downloaded to the SDOs, subject to existing budgeting, accounting, and auditing laws, rules, and regulations.
- b. SDOs shall ensure that the PSF funds are used solely for COS compensation and allowable related expenses. Liquidation and oversight shall be undertaken in accordance with existing accounting and auditing rules and regulations.

#### **V. Duration of Service Agreement**

The Service Agreement shall cover the approved period of engagement and shall be subject to the availability of funds from the PSF downloaded for FY 2025. The engagement shall remain valid only within the funded period covered by the downloaded PSF and may be continued or renewed subject to the availability of funds, satisfactory performance, and continuing need for the service.

*Copy furnished:*

*Office of the Secretary*

