



Republic of the Philippines  
**Department of Education**  
 Region XI  
**SCHOOLS DIVISION OF PANABO CITY**

**Office of the Schools Division Superintendent**

January 19, 2026

**Division Memorandum**

No. 0017, s. 2026

**COMPLIANCE WITH COA AND DBM JOINT CIRCULAR NO. 1, S. 2025 ON  
 THE ENGAGEMENT OF CONTRACT OF SERVICE (COS) AND JOB ORDER  
 (JO) WORKERS IN THE GOVERNMENT**

TO: Assistant Schools Division Superintendent  
 Chief Education Supervisor (SGOD)  
 Chief Education Supervisor (CID)  
 Education Program Supervisors (EPS)  
 Public School District Supervisors (PSDS)  
 Section Heads  
 Public Elementary and Secondary School Heads  
 Teaching and Non-Teaching Personnel  
 All Others Concerned

1. In line with the issuance of COA and DBM Joint Circular No. 1, s. 2025, all schools are mandated to follow the rules and regulations laid down under the said Circular.

Further, the Office emphasizes the compliance of the following provisions:

*10.1 Payment of Services under Individual COS and JO workers*

*Individual hired through COS shall be paid the prevailing market rate or the salary of comparable positions in the government.*

*Individuals hired through JO shall be paid the daily wage of comparable positions in the government.*

*10.2. Agencies shall provide a premium not exceeding 20% of the salary/ wage of the COS and JO workers, subject to funding availability.*

*The premium payments will cover the worker's contributions, classified as voluntary or self-employed membership, to*



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*government-mandated social security programs (SSS, PhilHealth, and the Pag-IBIG Fund) ensuring access to social insurance, housing and loan facility, and healthcare.*

*10.3 The payment of services of the COS and JO workers shall be charged against the MOOE component of the approved agency budget.*

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*12.1 To effectively manage their COS and JO workers, agencies shall no longer be allowed to increase the number of their COS and workers beyond the current number.*

2. Considering the same, the following guidelines shall be followed:

- a. Schools may only renew their existing Job Order Agreements. Schools are no longer allowed to hire additional job order workers.
- b. Schools shall submit their job order agreements to the Legal Unit and Administrative Office for review and evaluation.
- c. For security services, school shall procure security guards through the usual procurement procedures, in compliance with RA 120009 and labor laws. Further, schools are no longer allowed to outsource their security services through the hiring of school watchman through job order agreement.
- d. The JO worker shall be paid on a daily wage basis. The principle of "No Work, No Pay" shall still be observed.
- e. The duration of the contract shall be for a **period of six (6) months** renewable for the same period subject to the availability of funds and the performance of the JO worker who must have a very satisfactory performance during the previous contract. Corollary thereto, the schools shall attach the performance rating together with their contract for checking.

4. Immediate dissemination and strict implementation are desired.

  
**JINKY B. FIRMAN, PhD, CESO VI**  
Schools Division Superintendent

**RELEASED**

**JAN 19 2026**

osds/admin/reg

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