



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

January 14, 2026

**DIVISION MEMORANDUM**

No. 022 s. 2026

**REVISED RULES AND REGULATIONS ON THE ENGAGEMENT OF THE  
CONTRACT OF SERVICE AND JOB ORDER WORKERS IN THE GOVERNMENT**

To: Assistant Schools Division Superintendent  
Chief of Education Supervisors  
Education Program Supervisors  
Public Schools District Supervisors  
Public Elementary, Juniors and Senior High School Heads  
All Other Concerned

In reference to the **Joint Circular No. 1, s. 2025** issued jointly by the **Department of Budget and Management (DBM)** and the **Civil Service Commission (CSC)** dated **December 15, 2025**, all concerned are hereby informed of the updated guidelines governing the engagement of **Contract of Service (COS)** and **Job Order (JO)** personnel.

Pursuant to the said Joint Circular, it is hereby emphasized that:

1. **Compensation of COS/JO personnel shall not be lower than the applicable minimum wage rates** as prescribed by the **Department of Labor and Employment (DOLE)**, consistent with existing wage orders in the region where services are rendered;
2. All offices and schools engaging COS/JO personnel are directed to **review existing contracts** and ensure that the approved daily or monthly rates **comply with the prevailing DOLE minimum wage**;
3. **New engagements, renewals, and extensions** of COS/JO contracts shall strictly adhere to the provisions of the said Joint Circular, including compliance with budgetary, accounting, and auditing rules and regulations.
4. Non-compliance with the provisions of the Joint Circular may result in the **disallowance of payments** and other administrative consequences under existing laws, rules, and regulations.

In the interest of ensuring compliance with existing labor laws and government regulations, this Memorandum is hereby issued to provide guidance on the **payment**



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

**of salaries of personnel engaged under Contract of Service (COS)/Job Order (JO) in the Schools Division Office of Bataan, to wit:**

a. All personnel engaged under Contract of Service (COS)/ Job Order (JO) shall be compensated in accordance with the **prevailing minimum wage rates prescribed by the Department of Labor and Employment (DOLE)** pursuant to applicable Wage Orders. For this engagement, the approved rate of compensation shall be at least Five Hundred and Fifty Pesos (550.00) per day. Under no circumstance shall the agreed compensation fall below the mandated minimum wage, consistent with labor standards on fair and just remuneration.

b. All School Heads intending to engage personnel under Contract of Service are hereby **required to submit a written Justification Letter** to the Schools Division Office prior to engagement. The justification letter shall clearly indicate the following:

- b.1 The **specific services to be rendered** and scope of work;
- b.2 The **necessity and urgency** of the service in relation to school operations;
- b.3 Confirmation that the required services **cannot be adequately performed by existing personnel**; and
- b.4 The **duration of engagement** and expected outputs.

c. Review existing and future Contracts of Service to ensure compliance with DOLE minimum wage requirements and ensure that terms and conditions of engagement are clearly stated in the contract, including scope of work, duration, and compensation; and

d. This Memorandum shall take effect immediately and shall remain in force until amended or revoked by subsequent issuances.

Attached are the templates for the Contract of Service;

For immediate dissemination and strict compliance.

  
**CAROLINA S. VIOLETA, EdD, CESO V**  
Schools Division Superintendent



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

# CONTRACT OF SERVICE

KNOW ALL MEN BY THESE PRESENTS:

This contract of service is entered into this 12<sup>th</sup> day of January 2026 at the Schools Division Office of Bataan, Kabukiran St., Abucay, Bataan by and between the **ELEMENTARY SCHOOL** located at Barangay **Abucay, Bataan** represented by **DR. CAROLINA SUGPATAN VIOLETA, EdD, CESO V, Schools Division Superintendent** herein referred to as the **First Party** and **JUAN DELA CRUZ** of legal age, Filipino, Married with residence and postal address at **St., Abucay, Bataan** herein referred to as the **Second Party**;

## WITNESSETH

That the First Party and the Second Party in connection of the mutual agreement and covenant made herein by one to the other and by these presents enter into the contract of service:

1. That the First Party needs the services of the Second Party as a **SCHOOL CLERK** with compensation at the rate of **in-words(in-figure)** per month starting **January 12, 2026 to June 30, 2026**.
2. That the Second Party will only perform the following duties and responsibilities as requested by the First Party;

### COMMUNICATIONS/DOCUMENTS

- 2.1 Receives documents and prepares referral slips by identifying contents of documents for action of the School Head or routing document to the concerned office or person;
- 2.2 Answers phone calls, direct calls to appropriate individuals and prepares messages;
- 2.3 Copies, sorts, and files records related to office activities, business transactions and other matters;
- 2.4 Encodes letters, memos, forms and reports according to written or verbal instructions;





Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

***GUESTS/RECEPTION***

- 2.5 Entertains visitors/ guests of the School Head by attending to their needs promptly thus lessening the time demand on the School Head.

***ADMINISTRATIVE SUPPORT***

- 2.6 Encodes and consolidates minutes of meetings/agenda attended and conducted by the Office of the School Head by recording and transcribing the encoding agreements made and disseminate it to the attendees for future reference and follow through of agreements;
- 2.7 Prepares PowerPoint presentation drafted by the School Head for use in the scheduled speaking engagement;
- 2.8 Operates office machines including copiers, scanners, phones and voicemail systems, personal computers and other standard office equipment; and
- 2.9 Manages calendar and schedules appointments of the School Head;
3. That the Second Party shall maintain the strict confidentiality of all data and information accessed during the contract and shall comply with the data privacy Act of 2012. Unauthorized disclosure of school records shall be grounds for immediate termination and legal action.
4. That in view thereof, the First Party hereby hires the services of the Second Party in **CONTRACT**. Compensation is based on the NO WORK NO PAY basis.
5. That the Second Party agrees to perform the duties and responsibilities as **SCHOOL CLERK** of the First Party with outmost diligence and efficiency, and accomplish the specific work under this responsibility with minimum direction from the Department of Education;
6. That it is also understood that this contract does not create an employer-employee relationship between the First Party and the Second Party, that



Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OFFICE OF BATAAN**

the services rendered hereunder is not considered and will not be accredited as government service, and that the latter is not entitled to benefits enjoyed by the regular personnel of the First Party;

7. That the monthly compensation includes the 20% premium intended to cover the worker's voluntary contributions to SSS, Phil health, and Pag-ibig and that the Second Party is responsible for remitting these as self-employed individual
8. That it is also understood that negligence misconduct or violation of any terms herein shall result immediate termination for cause. The Second Party shall also be subject to the "Uniform rules on administrative cases in the civil service (URACCS) where applicable to the conduct of person's performing government functions".
9. That upon termination or expiration of this contract, the Second Party shall immediately turn over all documents, records, equipment, and login credentials to the First Party. Final payment shall be with held until a clearance of accountabilities in issued by the School Head.

IN WITNESS WHEREOF, the parties affixed their signature on the day, year and place above written.

**REPRESENTED BY:**

**CAROLINA S. VIOLETA, EdD, CESO V**  
Schools Division Superintendent  
First Party

**JUAN DELA CRUZ**  
Applicant  
Second Party

Funds Available:

**RHODORA GANZON**  
Budget Officer III



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

SIGNED IN THE PRESENCE OF:

\_\_\_\_\_  
School Head

**JERRY DIMLA CRUZ, DEM, CESO VI**  
Assistant Schools Division Superintendent

## ACKNOWLEDGEMENT

Before me personally appeared DR. CAROLINA S. VIOLETA, EdD, CESO V with Community Tax No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ and **JUAN DELA CRUZ** with Community Tax No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ respectively, known to me and to be the same person who executed the foregoing instrument and acknowledge their free and voluntary act and as needed.

WITNESS MY HAND AND SEAL THIS \_\_\_\_\_ day of \_\_\_\_\_, at DepEd, Schools Division of Bataan.

Doc. No.: \_\_\_\_\_

Page No.: \_\_\_\_\_

Series of 2026



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

# CONTRACT OF SERVICE

KNOW ALL MEN BY THESE PRESENTS:

This contract of service is entered into this 12<sup>th</sup> day of January 2026 at the Schools Division Office of Bataan, Kabukiran St., Abucay, Bataan by and between the ELEMENTARY SCHOOL located at Barangay Abucay, Bataan represented by DR. CAROLINA SUGPATAN VIOLETA, EdD, CESO V, Schools Division Superintendent herein referred to as the First Party and JUAN DELA CRUZ of legal age, Filipino, Married with residence and postal address at St., Abucay, Bataan herein referred to as the Second Party;

## WITNESSETH

That the First Party and the Second Party in connection of the mutual agreement and covenant made herein by one to the other and by these presents enter into the contract of service:

1. That the First Party needs the services of the Second Party as a **WATCHMAN** with compensation at the rate of **in-words(in-figure)** per month starting **January 12, 2026 to June 30, 2026**.
2. That the Second Party will only perform the following duties and responsibilities as requested by the First Party;
  - 2.1 Patrolling and monitoring the campus and surrounding areas, bus stops, parks, and other public and unsupervised places to ensure the safety and well-being of students and staff, and the security of the facility during day time.
  - 2.2 Displaying ethical and professional behavior in working with students, parents, school personnel, and outside agencies associated with the school.
  - 2.3 Promoting student responsibility for appropriate behavior and attitude by serving as a role model, and dressing and grooming professionally, as well as wearing District-designated attire in a presentable.
  - 2.4 Intervening in situations likely to result in disruption or injury, and direct students to refrain from such conduct.



Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OFFICE OF BATAAN**

- 2.5 Ensuring a smooth traffic flow of students through the hallways and assisting students with on time arrival to class and the assigned locations.
  - 2.6 Assisting with supervision during breakfast and lunch periods, as well as morning arrival and afternoon dismissal of students.
  - 2.7 Cleaning surrounding areas.
- 
3. That the Second Party shall maintain the strict confidentiality of all data and information accessed during the contract and shall comply with the data privacy Act of 2012. Unauthorized disclosure of school records shall be grounds for immediate termination and legal action.
  4. That in view thereof, the First Party hereby hires the services of the Second Party in **CONTRACT**. Compensation is based on the NO WORK NO PAY basis.
  5. That the Second Party agrees to perform the duties and responsibilities as **WATCHMAN** of the First Party with outmost diligence and efficiency, and accomplish the specific work under this responsibility with minimum direction from the Department of Education;
  6. That it is also understood that this contract does not create an employer-employee relationship between the First Party and the Second Party, that the services rendered hereunder is not considered and will not be accredited as government service, and that the latter is not entitled to benefits enjoyed by the regular personnel of the First Party;
  7. That the monthly compensation includes the 20% premium intended to cover the worker's voluntary contributions to SSS, Phil health, and Pag-ibig and that the Second Party is responsible for remitting these as self-employed individual
  8. That it is also understood that negligence misconduct or violation of any terms herein shall result immediate termination for cause. The Second Party shall also be subject to the "Uniform rules on administrative cases in the civil service (URACCS) where applicable to the conduct of person's performing government functions".





Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

9. That upon termination or expiration of this contract, the Second Party shall immediately turn over all documents, records, equipment, and login credentials to the First Party. Final payment shall be with held until a clearance of accountabilities in issued by the School Head.

IN WITNESS WHEREOF, the parties affixed their signature on the day, year and place above written.

**REPRESENTED BY:**

**CAROLINA S. VIOLETA, EdD, CESO V**  
Schools Division Superintendent  
First Party

**JUAN DELA CRUZ**  
Applicant  
Second Party

Funds Available:

**RHODORA GANZON**  
Budget Officer III

**SIGNED IN THE PRESENCE OF:**

\_\_\_\_\_  
School Head

**JERRY DIMLA CRUZ, DEM, CESO VI**  
Assistant Schools Division Superintendent



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

## ACKNOWLEDGEMENT

Before me personally appeared DR. CAROLINA S. VIOLETA, EdD, CESO V with Community Tax No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ and **JUAN DELA CRUZ** with Community Tax No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ respectively, known to me and to be the same person who executed the foregoing instrument and acknowledge their free and voluntary act and as needed.

WITNESS MY HAND AND SEAL THIS \_\_\_\_\_ day of \_\_\_\_\_, at DepEd, Schools Division of Bataan.

Doc. No.: \_\_\_\_\_

Page No.: \_\_\_\_\_

Series of 2026



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

## CONTRACT OF SERVICE

KNOW ALL MEN BY THESE PRESENTS:

This contract of service is entered into this 12<sup>th</sup> day of January 2026 at the Schools Division Office of Bataan, Kabukiran St., Abucay, Bataan by and between the **ELEMENTARY SCHOOL** located at Barangay **Abucay, Bataan** represented by **DR. CAROLINA SUGPATAN VIOLETA, EdD, CESO V, Schools Division Superintendent** herein referred to as the **First Party** and **JUAN DELA CRUZ** of legal age, Filipino, Married with residence and postal address at **St., Abucay, Bataan** herein referred to as the **Second Party**;

### WITNESSETH

That the First Party and the Second Party in connection of the mutual agreement and covenant made herein by one to the other and by these presents enter into the contract of service:

1. That the First Party needs the services of the Second Party as a **MADRASAH TEACHER** with compensation at the rate of **in-words(in-figure)** per month starting **January 12, 2026 to June 30, 2026**.
2. That the Second Party will only perform the following duties and responsibilities as requested by the First Party;
  - 2.1 Teaching Muslim learners of **San Ramon Elementary School**.
  - 2.2 Planning and preparing daily/weekly lesson plan for Madrasah Islamic Teaching.
  - 2.3 Accomplishing necessary documents and reports for Madrasah Islamic Teaching.
3. That the Second Party shall maintain the strict confidentiality of all data and information accessed during the contract and shall comply with the data privacy Act of 2012. Unauthorized disclosure of school records shall be grounds for immediate termination and legal action.



Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OFFICE OF BATAAN**

4. That in view thereof, the First Party hereby hires the services of the Second Party in **CONTRACT**. Compensation is based on the NO WORK NO PAY basis.
5. That the Second Party agrees to perform the duties and responsibilities as **MADRASAH TEACHER** of the First Party with outmost diligence and efficiency, and accomplish the specific work under this responsibility with minimum direction from the Department of Education;
6. That it is also understood that this contract does not create an employer-employee relationship between the First Party and the Second Party, that the services rendered hereunder is not considered and will not be accredited as government service, and that the latter is not entitled to benefits enjoyed by the regular personnel of the First Party;
7. That the monthly compensation includes the 20% premium intended to cover the worker's voluntary contributions to SSS, Phil health, and Pag-ibig and that the Second Party is responsible for remitting these as self-employed individual
8. That it is also understood that negligence misconduct or violation of any terms herein shall result immediate termination for cause. The Second Party shall also be subject to the "Uniform rules on administrative cases in the civil service (URACCS) where applicable to the conduct of person's performing government functions".
9. That upon termination or expiration of this contract, the Second Party shall immediately turn over all documents, records, equipment, and login credentials to the First Party. Final payment shall be with held until a clearance of accountabilities in issued by the School Head.





Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

IN WITNESS WHEREOF, the parties affixed their signature on the day, year and place above written.

**REPRESENTED BY:**

**CAROLINA S. VIOLETA, EdD, CESO V**  
Schools Division Superintendent  
First Party

**JUAN DELA CRUZ**  
Applicant  
Second Party

Funds Available:

**RHODORA GANZON**  
Budget Officer III

**SIGNED IN THE PRESENCE OF:**

\_\_\_\_\_  
School Head

**JERRY DIMLA CRUZ, DEM, CESO VI**  
Assistant Schools Division Superintendent

**ACKNOWLEDGEMENT**

Before me personally appeared DR. CAROLINA S. VIOLETA, EdD, CESO V with Community Tax No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ and **JUAN DELA CRUZ** with Community Tax No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ respectively, known to me and to be the



Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OFFICE OF BATAAN**

same person who executed the foregoing instrument and acknowledge their free and voluntary act and as needed.

WITNESS MY HAND AND SEAL THIS \_\_\_\_\_ day of \_\_\_\_\_, at  
DepEd, Schools Division of Bataan.

Doc. No.: \_\_\_\_\_

Page No.: \_\_\_\_\_

Series of 2026



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

# CONTRACT OF SERVICE

KNOW ALL MEN BY THESE PRESENTS:

This contract of service is entered into this 12<sup>th</sup> day of January 2026 at the Schools Division Office of Bataan, Kabukiran St., Abucay, Bataan by and between the **ELEMENTARY SCHOOL** located at Barangay **Abucay, Bataan** represented by **DR. CAROLINA SUGPATAN VIOLETA, EdD, CESO V, Schools Division Superintendent** herein referred to as the **First Party** and **JUAN DELA CRUZ** of legal age, Filipino, Married with residence and postal address at **St., Abucay, Bataan** herein referred to as the **Second Party**;

## WITNESSETH

That the First Party and the Second Party in connection of the mutual agreement and covenant made herein by one to the other and by these presents enter into the contract of service:

1. That the First Party needs the services of the Second Party as a **SCHOOL UTILITY WORKER** with compensation at the rate of **in-words(in-figure)** per month starting **January 12, 2026 to June 30, 2026**.
2. That the Second Party will only perform the following duties and responsibilities as requested by the First Party;
  - 2.1 Work in a variety of general maintenance and cleanliness of Office Buildings, Classrooms, School Grounds and Facilities including restroom maintenance and security of cleaning supplies and materials, maintenance tools and equipment.
  - 2.2 Provide assistance in the preparation and setting up of equipment (computer and sound system) and physical arrangement of the meeting room for the conduct of meetings and other activities in the school.
  - 2.3 Perform basic landscaping duties including tree trimming, weeding, and watering of plants.
  - 2.4 Notify the School Head and/or Designated School Property Custodian on deficiencies or needs for repairs.



Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OFFICE OF BATAAN**

- 2.5. Assist non-teaching personnel in the following:
- Delivery of mails and other communication/materials;
  - Payment of office/utility bills;
  - Photocopying/scanning of documents/files
  - Serving of meals during meetings and other school activities
  - Perform other related functions as may be assigned
3. That the Second Party shall maintain the strict confidentiality of all data and information accessed during the contract and shall comply with the data privacy Act of 2012. Unauthorized disclosure of school records shall be grounds for immediate termination and legal action.
4. That in view thereof, the First Party hereby hires the services of the Second Party in **CONTRACT**. Compensation is based on the NO WORK NO PAY basis.
5. That the Second Party agrees to perform the duties and responsibilities as **SCHOOL UTILITY WORKER** of the First Party with outmost diligence and efficiency, and accomplish the specific work under this responsibility with minimum direction from the Department of Education;
6. That it is also understood that this contract does not create an employer-employee relationship between the First Party and the Second Party, that the services rendered hereunder is not considered and will not be accredited as government service, and that the latter is not entitled to benefits enjoyed by the regular personnel of the First Party;
7. That the monthly compensation includes the 20% premium intended to cover the worker's voluntary contributions to SSS, Phil health, and Pag-ibig and that the Second Party is responsible for remitting these as self-employed individual
8. That it is also understood that negligence misconduct or violation of any terms herein shall result immediate termination for cause. The Second Party shall also be subject to





Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OFFICE OF BATAAN**

the “Uniform rules on administrative cases in the civil service (URACCS) where applicable to the conduct of person’s performing government functions”.

9. That upon termination or expiration of this contract, the Second Party shall immediately turn over all documents, records, equipment, and login credentials to the First Party. Final payment shall be with held until a clearance of accountabilities in issued by the School Head.

IN WITNESS WHEREOF, the parties affixed their signature on the day, year and place above written.

**REPRESENTED BY:**

**CAROLINA S. VIOLETA, EdD, CESO V**  
Schools Division Superintendent  
First Party

**JUAN DELA CRUZ**  
Applicant  
Second Party

Funds Available:

**RHODORA GANZON**  
Budget Officer III

**SIGNED IN THE PRESENCE OF:**

\_\_\_\_\_  
School Head

**JERRY DIMLA CRUZ, DEM, CESO VI**  
Assistant Schools Division Superintendent



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

## ACKNOWLEDGEMENT

Before me personally appeared DR. CAROLINA S. VIOLETA, EdD, CESO V with Community Tax No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ and **JUAN DELA CRUZ** with Community Tax No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ respectively, known to me and to be the same person who executed the foregoing instrument and acknowledge their free and voluntarily act and as needed.

WITNESS MY HAND AND SEAL THIS \_\_\_\_\_ day of \_\_\_\_\_, at DepEd, Schools Division of Bataan.

Doc. No.: \_\_\_\_\_

Page No.: \_\_\_\_\_

Series of 2026