



MEMORANDUM CIRCULAR No. 117
Series of 2025

TO: THE DEPUTY ADMINISTRATORS, DEPARTMENT/REGIONAL/PROJECT MANAGERS, DIVISION MANAGERS, AND ALL OTHERS CONCERNED

SUBJECT: INVENTORY OF EXISTING CONTRACT OF SERVICE AND JOB ORDER WORKERS AS OF 31 DECEMBER 2025

In accordance with the CSC-COA-DBM Joint Circular No. 1, series of 2025, dated 15 December 2025, which provides the revised rules and regulations on the engagement of Contract of Service (COS) and Job Order (JO) workers, please be informed that workers under these statuses whose salaries are specifically project-charged are excluded from the coverage of the mentioned Joint Circular. All other COS and JO personnel shall be initially renewed for the first quarter of 2026, pending the issuance of NIA internal rules and guidelines that will follow to provide further direction on their continued engagement.

As a mandatory requirement for the preparation and issuance of these internal rules and guidelines, all regional and project offices are hereby directed to submit a comprehensive inventory of their COS and JO workers as of 31 December 2025. This report must clearly categorize workers based on their funding sources, specifically identifying those under Maintenance and Other Operating Expenses (MOOE), Project Funds, and Internally Generated Funds.

The accomplished inventory using the attached official template (**Annex A**), alongside the workforce planning requirements for additional COS and JO engagement using the **Annex B** template, must be submitted to the Human Resources Division, Administrative Department, with a copy furnished to the Corporate Planning Services and the Financial Management Department, on or before **7 January 2026**. Further, the specific individuals identified to occupy these additional COS and JO positions shall be named and submitted as a supplemental report no later than **14 January 2026**.

Strict compliance is enjoined to ensure the seamless transition and continued service of our workforce.

ENGR. EDUARDO EDDIE G. GUILLEN
Administrator

For and in behalf of the Administrator:

ENGR. ROBERT C. SUGUITAN
Officer-In-Charge, Office of the Administrator
23 DEC 2025



**Report on the Inventory of the Existing Contract of Service (COS) and Job Order (JO) Workers
with Valid Contract as of December 31, 2025**

DEPARTMENT/REGION/PROJECT: _____

	NAME <i>(Last Name, First Name, Middle Initial)</i>	POSITION TITLE <i>(No Abbreviation)</i>	LOCATION <i>(Office of the Department/Regional/Project Manager/Division/IMO)</i>	STATUS <i>(JO/COS)</i>	CHARGING <i>(Subsidy/Project Charged/IGF)</i>	SEX <i>(Male/Female)</i>
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Prepared by:

Certified Correct:

Printed Name & Signature

Head of Office

Additional Requirements for Contract of Service (COS) and Job Order (JO) Workers

DEPARTMENT/REGION/PROJECT: _____

	POSITION TITLE <i>(No Abbreviation)</i>	LOCATION <i>(Office of the Department/Regional/Project Manager/Division/IMO)</i>	STATUS <i>(JO/COS)</i>	FINANCIAL COMPLEMENT	CHARGING <i>(Subsidy/Project Charged/IGF)</i>
1					
2					
3					
4					
5					
6					
7					
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12					
13					
14					
15					
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Prepared by:

Certified Correct:

Printed Name & Signature

Head of Office