



OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION  
UNIVERSITY OF THE PHILIPPINES

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06 December 2022

**MEMORANDUM NO. NGY 22 – 136**

TO : Chancellors  
Director, UP-PGH

ATTENTION : Vice Chancellors/ Deputy Director for Administration  
HRDO Directors/Heads  
Accounting Office Directors/Heads  
Budget Office Directors/Heads  
System Offices Directors/Heads

SUBJECT : **Table on the Daily Rates for COS Workers  
(Equivalent to SSL V – 4<sup>th</sup> Tranche)**

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Further to the updates on the guidelines on the engagement of Contract of Service/ Job Order (COS/JO) Workers issued per [Memorandum No. NGY 22-131](#)<sup>1</sup>, please be guided by the attached table on the [Daily Rates for COS \(Equivalent to SSL V – 4<sup>th</sup> Tranche\)](#). These rates shall be effective for contracts starting January 2023.

The CUs/UP-PGH/UPSA units are advised to prepare contracts and/or requests for exemption from the moratorium in hiring COS/JO workers accordingly.

For guidance and compliance.

**NESTOR G. YUNQUE**  
Vice-President for Administration

cc: Office of the President  
Vice Presidents and Secretary of the University

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<sup>1</sup> Memo No. NGY 22-131 dated 24 November 2022: Extension of Transitional Period Allowing Government Agencies to Engage New and Renew COS/JO Workers



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24 November 2022

**MEMORANDUM NO. NGY 22 – 131**

TO : Chancellors  
Director, UP-PGH

ATTENTION : Vice Chancellors/ Deputy Director for Administration  
HRDO Directors/Heads  
Accounting Office Directors/Heads  
Budget Office Directors/Heads  
System Offices Directors/Heads

SUBJECT : **Extension of Transitional Period Allowing Government Agencies to Engage New and Renew COS/JO Workers**

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The Commission on Audit (COA) and Department of Budget and Management (DBM), through the [Joint Circular \(JC\) No. 2, s. 2022](#)<sup>1</sup>, has issued an amendment to COA-DBM JC No. 2, s.2020, specifically the transitional period when agencies are allowed to engage the services of new and renew the services of existing Contracts of Service (COS)/ Job Order (JO) workers. Consequently, as amended in COA-DBM JC No. 2, s.2022:

**11. Transitory Provisions**

*11.1 Departments/agencies may engage the services of new COS/JO workers through individual contract and renew the individual contracts of their existing COS/JO workers until December 31, 2024. Thereafter, the engagement of COS/JO workers shall be in accordance with the provisions of COA-DBM No. 2, s.2022.*

CUs and UP-PGH are reminded to continue with their review of personnel complement and planning and preparations for the adoption of the [Rules and Regulations Governing COS/JO Workers in the Government](#)<sup>2</sup> after the extended transitional period until 31 December 2024 has lapsed.

Further, please be guided by the following in the engagement and renewal of COS/JO workers:

1. CUs, the UP-PGH, and System Administration offices/units may start with the processing of renewal of COS/JO workers effective 01 January 2023.

The contracts which will be effective starting 01 January 2023, whether original or renewal, and budgetary requirements/budget clearances shall be prepared and evaluated based on the rates prescribed under the Fourth Tranche of SSL V,

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<sup>1</sup> COA-DBM JC No. 2, s.2022 dated 10 November 2022: Amendment to the COA-DBM JC No. 2 dated October 20, 2020

<sup>2</sup> COA-DBM JC No. 2, s.2020 dated 20 October 2020: Updated Rules and Regulations Governing COS and JO Workers in the Government



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consistent with the Board of Regents (BOR)-approved provision on the automatic adjustment of COS/JO workers' compensation, parallel with adjustments in the compensation of regular employees under the Salary Standardization Law (SSL)<sup>3</sup>.

As with current practice which is based on COA-DBM guidelines, 'a premium of up to 20% is subject to the availability of funds', charged against the respective CU/UP-PGH/UPSA funds. We would also like to emphasize that the provision of the premium is intended for the social benefits of COS/JO workers which they must enroll through voluntary/self-employed or other similar schemes. These include SSS, Pag-IBIG, as well as PhilHealth, which collection and remittance is facilitated by UP, in accordance with PhilHealth Circular No. 2017-0008.

2. To reiterate, the BOR-approved COS Positions must be applied to all COS/JO workers, including project-based personnel, who are engaged by and funded by UP/internally.
3. A COS/JO worker whose nature of engagement with the University is on a full-time basis cannot seek concurrent full-time engagement or employment with another UP office/unit or elsewhere with or without employer-employee relationship. Work engagement in another office/unit may be allowed, provided that he/she performs these duties outside his/her official working hours, and his/her engagement in another office/unit has the concurrence of his/her unit head. Non-observance of this guideline may be a ground for immediate termination of his/her contract.

Contracts (new/original and renewal) with COS/JO workers effective after the issuance of this memo must include the above mentioned provision.

4. The execution of [Confidentiality and Non-Disclosure Undertaking \(NDU\)](#) on or before the start of the effectivity of contract is mandatory.

For guidance and compliance.

NESTOR G. YUNQUE  
Vice-President for Administration

cc: Office of the President  
Vice Presidents and Secretary of the University

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<sup>3</sup> [Proposal to Amend CS Equivalent Positions for COS, Approved at the 1366<sup>th</sup> BOR Meeting, 25 November 2021](#)

**DAILY RATE FOR CONTRACT OF SERVICE (EQVT TO SSLV - 4TH TRANCHE (2023))**

(Starting January 2023)

Eqv. Salary Grade	Monthly	Daily Rate (Monthly / 22 days) (A)	20% premium		15% premium		10% premium		5% premium	
			Daily Premium (20% Premium) (B = A * 20%)	Daily Rate with additional Premium (20% Premium) (C = A + B)	Daily Premium (15% Premium) (D = A * 15%)	Daily Rate with additional Premium (15% Premium) (E = A + D)	Daily Premium (10% Premium) (F = A * 10%)	Daily Rate with additional Premium (10% Premium) (G = A + F)	Daily Premium (5% Premium) (H = A * 5%)	Daily Rate with additional Premium (5% Premium) (I = A + H)
1	13,000.00	590.91	118.18	709.09	88.64	679.55	59.09	650.00	29.55	620.46
2	13,819.00	628.14	125.63	753.77	94.22	722.36	62.81	690.95	31.41	659.55
3	14,678.00	667.18	133.44	800.62	100.08	767.26	66.72	733.90	33.36	700.54
4	15,586.00	708.45	141.69	850.14	106.27	814.72	70.85	779.30	35.42	743.87
5	16,543.00	751.95	150.39	902.34	112.79	864.74	75.20	827.15	37.60	789.55
6	17,553.00	797.86	159.57	957.43	119.68	917.54	79.79	877.65	39.89	837.75
7	18,620.00	846.36	169.27	1,015.63	126.95	973.31	84.64	931.00	42.32	888.68
8	19,744.00	897.45	179.49	1,076.94	134.62	1,032.07	89.75	987.20	44.87	942.32
9	21,211.00	964.14	192.83	1,156.97	144.62	1,108.76	96.41	1,060.55	48.21	1,012.35
10	23,176.00	1,053.45	210.69	1,264.14	158.02	1,211.47	105.35	1,158.80	52.67	1,106.12
11	27,000.00	1,227.27	245.45	1,472.72	184.09	1,411.36	122.73	1,350.00	61.36	1,288.63
12	29,165.00	1,325.68	265.14	1,590.82	198.85	1,524.53	132.57	1,458.25	66.28	1,391.96
13	31,320.00	1,423.64	284.73	1,708.37	213.55	1,637.19	142.36	1,566.00	71.18	1,494.82
14	33,843.00	1,538.32	307.66	1,845.98	230.75	1,769.07	153.83	1,692.15	76.92	1,615.24
15	36,619.00	1,664.50	332.90	1,997.40	249.68	1,914.18	166.45	1,830.95	83.23	1,747.73
16	39,672.00	1,803.27	360.65	2,163.92	270.49	2,073.76	180.33	1,983.60	90.16	1,893.43
17	43,030.00	1,955.91	391.18	2,347.09	293.39	2,249.30	195.59	2,151.50	97.80	2,053.71
18	46,725.00	2,123.86	424.77	2,548.63	318.58	2,442.44	212.39	2,336.25	106.19	2,230.05
19	51,357.00	2,334.41	466.88	2,801.29	350.16	2,684.57	233.44	2,567.85	116.72	2,451.13
20	57,347.00	2,606.68	521.34	3,128.02	391.00	2,997.68	260.67	2,867.35	130.33	2,737.01
21	63,997.00	2,908.95	581.79	3,490.74	436.34	3,345.29	290.90	3,199.85	145.45	3,054.40
22	71,511.00	3,250.50	650.10	3,900.60	487.58	3,738.08	325.05	3,575.55	162.53	3,413.03
23	80,003.00	3,636.50	727.30	4,363.80	545.48	4,181.98	363.65	4,000.15	181.83	3,818.33
24	90,078.00	4,094.45	818.89	4,913.34	614.17	4,708.62	409.45	4,503.90	204.72	4,299.17
25	102,690.00	4,667.73	933.55	5,601.28	700.16	5,367.89	466.77	5,134.50	233.39	4,901.12
26	116,040.00	5,274.55	1,054.91	6,329.46	791.18	6,065.73	527.46	5,802.01	263.73	5,538.28