



University of the Philippines System Administration

## Office of the Vice President for Administration

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29 June 2026

### MEMORANDUM NO. ACR 26-100

**FOR** : Vice Presidents and Secretary of the University  
Chancellors  
Director, UP Philippine General Hospital

**ATTENTION** : Vice Chancellors for Administration  
Deputy Director for Administration  
HRDO Directors / Heads  
Directors / Heads of Offices / Units

**SUBJECT** : **Release of Revised Contract of Service Contract Templates for Monthly and Daily Rate Engagements**

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This is in reference to Memorandum No. ACR 26-69 dated 02 June 2026, entitled *Reiteration of Guidelines on the Processing of Individual Contract of Service Engagements and COS/JO Contracts*, which reiterated the guidelines on the engagement, renewal, and processing of Contract of Service (COS) engagements and COS/JO contracts.

Consistent with the said memorandum, the Office of the Vice President for Administration hereby releases the revised Contract of Service contract templates for the July to December 2026 cycle and for succeeding cycles, until superseded by a subsequent issuance.

Two Contract of Service templates are hereby provided:

1. *Monthly Rate COS Contract Template* – for COS engagements based on defined deliverables, particularly where the expected outputs can be completed, measured, and accepted on a milestone or monthly deliverable basis; and
2. *Daily Rate COS Contract Template* – for COS engagements involving work performed and completed on a daily basis, or where the nature of the work does not reasonably lend itself to milestone-based or monthly deliverables.

The determination of whether a COS engagement shall be on a monthly or daily rate basis shall be guided by Section V of Memorandum No. ACR 26-69. COS engagements with measurable milestone-based deliverables shall use the monthly rate template, while COS engagements that are primarily daily in nature shall use the daily rate template. For daily rate engagements, the daily rate shall be computed by dividing the applicable monthly rate by twenty-two (22) working days.

The required annexes shall include the approved Authority to Hire (Annex A), the Terms of Reference or Scope of Work (Annex B), the certification of the agreed time and schedule of engagement (Annex C), the Data Privacy and Confidentiality Undertaking (Annex D), and the appropriate Certification of Services Rendered and Accomplishment Report or Daily Time Record template (Annex E).

All units shall ensure that the appropriate contract template is used based on the nature of the engagement, the Terms of Reference or Scope of Work, and the expected deliverables. Units engaging COS personnel shall likewise ensure the accuracy and completeness of all contract details, including the applicable rate and premium as approved in the Authority to Hire (Annex A), position title, engagement period, funding source, and other required information. Units shall carefully review the functions and scope of work indicated in the Terms of Reference (Annex B), as well as the certification of agreed schedule, work arrangement, and submission of deliverables (Annex C), to ensure consistency with the approved engagement.

For the July to December 2026 cycle, and solely as a transitional arrangement due to the release and implementation of the revised COS contract templates, COS engagements intended to take effect on 01 July 2026 may indicate 01 July 2026 as the effectivity date, provided that the engagement has been duly approved and the contract, together with all required annexes, is completed, signed, and notarized on or before 15 July 2026.

This transitional arrangement is intended only to give units reasonable time to prepare the required annexes and complete the execution and notarization of the revised contract templates. It shall apply only to COS engagements with an approved Authority to Hire, renewal authority, or other applicable approval, and with supporting documents already prepared or substantially completed.


This shall not be construed as a general waiver of the policy of “*no contract, no start of work.*” Beginning 16 July 2026, no COS worker shall be allowed to render services unless the engagement has been duly approved and the contract has been completed, signed, and notarized.

A digital copy of the duly signed and notarized COS contract, together with its required annexes, shall be provided to the concerned CU HRDO or UP PGH HRDO, as applicable, for records, monitoring, and validation purposes. For UP System Administration, the digital copy shall be provided to the System Human Resource Development Office.

Units that allow COS workers to render services without the required approval, or beyond the transitional period without a completed, signed, and notarized contract, shall be responsible for the payment of services rendered, consistent with existing University rules and issuances.

The attached templates shall be used by all Constituent Universities, UP Philippine General Hospital, UP System Administration for applicable Contract of Service engagements beginning the July to December 2026 cycle and for succeeding cycles, unless otherwise revised or superseded by the Office of the Vice President for Administration.

For your guidance.

  
**AUGUSTUS C. RESURRECCION**  
Vice President for Administration

cc: Office of the President