



Republic of the Philippines  
**Department of Education**  
 Region V  
**SCHOOLS DIVISION OF SORSOGON**

June 24, 2026

**DIVISION MEMORANDUM**  
 NO. **217**, 2026

**NON-RENEWAL OF CONTRACTS OF SERVICE (COS) PERSONNEL ASSIGNED IN THE SCHOOLS AND DEPED NCR CHARGED AGAINST FY 2026 GMS-MOOE FUNDS**

To: Assistant Schools Division Superintendent  
 Chiefs, CID and SGOD  
 Division Office Chiefs and Section Heads  
 Public Schools District Supervisors  
 Concerned Elementary Secondary School Heads  
 Concerned Teaching and Non-Teaching Personnel

- In view of the DepEd Memorandum OULLA-2026-1709 dated June 4, 2026 (*Non-Renewal of Contracts of Service (COS) Personnel Assigned in the Province Schools Division Offices and DepEd NCR Charged Against FY 2026 GMS-MOOE Funds*), this Office would like to inform the School Heads of the following schools that the contracts of their existing COS shall end on June 30, 2026.

School ID	School Name	District
114164	Juan Adre ES	Donsol West
114153	San Ramon ES	Donsol East
114159	Cabugao ES	Donsol West
114165	Lourdes ES	Donsol West
114167	Malinao ES	Donsol West
114182	Tuba ES	Donsol West
114323	Paghuliran ES	Matnog
114309	Calpi ES	Matnog
114334	Tugas ES	Matnog
114307	Cabagahan ES	Matnog
501532	San Rafael Integrated School	Prieto Diaz
114023	Padre Diaz ES	Bulan North
114047	Quezon ES	Bulan South
114230	Cawayan ES	Irosin
114228	Carriedo ES	Irosin
114267	Sablayan ES	Juban
302769	Sablayan NHS	Juban
114264	Maalo ES	Juban
114254	Calmayon ES	Juban

- In view thereof, all concerned schools/offices are directed to ensure the proper completion, turnover, and documentation of all pending tasks, records, and outputs of



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the COS before the termination date. They are likewise required to facilitate the processing of valid claims and obligations, if any, including unpaid salaries, salary deficiencies, reimbursement, travel expenses, and other authorized and valid claims incurred during the contract period, subject to the submission of complete supporting documents and compliance with existing budgeting, accounting, auditing, and other applicable rules and regulations.

3. Prior to the processing and payment of any unpaid obligations and claims, the concerned COS personnel shall surrender and turn over all equipment, supplies, and other items procured through the GMS-MOOE funds. This process shall include the submission of a comprehensive inventory list, along with all available supporting documents, for proper verification, inventory, and accountability purposes.
4. Attached in this memorandum are the Regional and Central Offices Memoranda for your reference.
5. For guidance and appropriate action.

  
**JOSE L. DONCILLO, CESO V**  
**Schools Division Superintendent**



Republic of the Philippines  
**Department of Education**

OFFICE OF THE UNDERSECRETARY FOR LEGAL AND LEGISLATIVE AFFAIRS

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**MEMORANDUM**  
**OULLA-2026-1709**

**TO : REGIONAL DIRECTORS**  
**CONCERNED SCHOOLS DIVISION SUPERINTENDENTS**  
**CONCERNED DIVISION LAWYERS**  
**ALL OTHERS CONCERNED**

**FROM : ATTY. FILEMON RAY L. JAVIER**  
Undersecretary for Legal and Legislative Affairs

**SUBJECT : NON-RENEWAL OF CONTRACTS OF SERVICE (COS) PERSONNEL**  
**ASSIGNED IN THE PROVINCE SCHOOLS DIVISION OFFICES AND**  
**DEPED NCR CHARGED AGAINST FY 2026 GMS-MOOE FUNDS**

**DATE : JUN 04 2026**

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This pertains to the engagement of the Contracts of Service (COS) personnel assigned to the Province Schools Division Offices and the Department of Education-National Capital Region (DepEd-NCR). The operational expenses and salaries of the COS personnel are charged against the Fiscal Year 2026 General Management and Supervision – Maintenance and Other Operating Expenses (GMS-MOOE) funds for the implementation of activities under the Improvement and Acquisition of School Sites (IASS) Program.

The said COS personnel were engaged to provide technical and administrative support in the implementation of school site-related activities, including data gathering, validation and uploading of ownership documents, coordination with concerned offices and agencies, and other related activities in support of the Department's efforts to secure, document, and protect public school sites.

However, due to budget constraints and limited availability of funds for the continued engagement of COS personnel under the GMS-MOOE funds, please be informed that all of the contracts of COS personnel assigned to the Province Schools Division Offices and DepEd-NCR will end on 30 June 2026 and will no longer be renewed beyond the said date.

In view thereof, all concerned offices are directed to ensure the proper completion, turnover, and documentation of all pending tasks, records, and outputs of the COS personnel before the end of their contract period on 30 June 2026. They are likewise requested to facilitate the processing of valid claims and obligations, if any, including unpaid salaries, salary deficiencies, reimbursements, travel expenses, and other authorized and valid claims incurred during the contract period, subject to the submission of complete supporting

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documents and compliance with existing budgeting, accounting, auditing, and other applicable rules and regulations.

Prior to the processing and payment of any unpaid obligations and claims, the concerned COS personnel shall surrender and turn over all equipment, supplies, and other items procured through the GMS-MOOE funds to their respective Provincial Division Office. This process shall include the submission of a comprehensive inventory list, along with all available supporting documents, for proper verification, inventory, and accountability purposes.

All concerned offices are further directed to ensure that the affected COS personnel are properly informed of the non-renewal of their contracts and that the necessary administrative actions are undertaken in accordance with existing rules and procedures.

For guidance and appropriate action.