



Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEGAL AND LEGISLATIVE AFFAIRS

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

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

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.

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