



Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS  
Schools Division of Bohol

Office of the Schools  
Division Superintendent

March 10, 2025

DIVISION MEMORANDUM  
No. 180 s. 2025

**RELEASE OF SALARY OF CONTRACT OF SERVICE PERSONNEL FOR THE  
MONTHS OF FEBRUARY - DECEMBER 2025**

To: Public Schools District Supervisors  
School Principals/Heads  
Administrative Officers II  
Senior Bookkeepers  
All Others Concerned

1. With reference to Division Memorandum No. 040, s 2025 dated January 20, 2025 , this office announces the release of Salaries of Contract of Service Personnel in Schools to the School's Current Accounts for Non-IU Schools and to the Disbursing Officers for the IU Secondary Schools on a **QUARTERLY BASIS**. First download for 2025 will cover the months of February and March. **However, liquidations shall be done MONTHLY**. Salaries for COS personnel shall be released on the 15<sup>th</sup> and 30<sup>th</sup> / 31<sup>st</sup> of the month.
2. Accountable Officers (AO) must have liquidated all previous COS funding downloaded to their respective accounts and updated the fidelity bond before the new COS salary fund will be downloaded. It is for this reason that payment of salaries for the first months will possibly be delayed unless the AO shall have complied with the aforementioned requirement.
3. The total amount of salaries per quarter in the amount of Thirty-three Thousand Sixty-six Pesos (PhP33,066.00) per COS shall be downloaded but the release to the personnel shall vary depending on their actual number of days worked (**no work, no pay**), but in no case be more than **22 days x P501 per day or Eleven Thousand Twenty-Two Pesos (PhP11,022.00)**. The excess amount for the 1<sup>st</sup> to 3<sup>rd</sup> quarter will be deducted from the next downloads while the 4<sup>th</sup> quarter excess will be returned to the BTr through the SDO Cashier.
4. When releasing salaries to COS personnel – Payee in the cheque and Disbursement Vouchers should be named under and must be signed Received by the COS personnel. Strictly **NO REIMBURSEMENT** is allowed. The documents listed below shall be attached to the liquidation report:

- |                     |                          |
|---------------------|--------------------------|
| a. Copy of contract | c. Accomplishment report |
| b. DTR              |                          |



Address: 0050 Lino Chatto Barangay Cogon,  
Tagbilaran City, Bohol  
Telephone No:  
email Address: [deped.bohol@deped.gov.ph](mailto:deped.bohol@deped.gov.ph)  
[www.depedbohol.org](http://www.depedbohol.org)



pg. 1



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
Schools Division of Bohol

5. The AOs are directed to monitor the attendance of the COS personnel as the actual number of days rendered from February 2025-December 2025, will be the basis for the Premiums (*computed as 12.5% of their daily rate*) to be released in January 2026.
6. Immediate, wide dissemination and strict compliance of this memorandum is hereby directed.

**FAY C. LUAREZ EdD PhD TM CESO VI**  
Assistant Schools Division Superintendent  
Officer-in-Charge  
Office of the Schools Division Superintendent