



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

**Office of the Schools  
Division Superintendent**

January 6, 2026


DIVISION MEMORANDUM

No. **023**, s. 2026

**Temporary Suspension of the Renewal of Contract of Service (COS) Funded by  
Central Office for CY 2026**

To: Assistant Schools Division Superintendent  
Chief, CID and SGOD  
Public Schools District Supervisors/Acting PSDS  
Heads of Elementary and Secondary Schools  
All Others Concerned

1. In view of the **pending issuance of official guidelines from the DepEd Central Office** relative to the engagement and renewal of **Contract of Service (COS) personnel for School Level for Calendar Year 2026**, this Office hereby announces that the **renewal of all Contracts of Service (COS) for CY 2026** is hereby **temporarily held in abeyance** until the corresponding guidelines are issued by the Central Office.
2. The School's with **sufficient Maintenance and Other Operating Expenses (MOOE)** may be allowed to hire or renew COS personnel subject to the following conditions:
  - a. The hiring or renewal of COS personnel is included in the school's Approved 2026 Annual Procurement Plan (APP)
  - b. The engagement shall not adversely affect the funding requirements for basic monthly school essential operating expenses, including but not limited to utilities, supplies and minor repairs; and
  - c. All existing accounting, budgeting and procurement rules and regulations are strictly observed.
3. School Heads, as the primary contracting party, shall be personally accountable for the payment of salaries of COS personnel hired prior to the issuance of this Memorandum and for ensuring that their engagement under this exception is financially sustainable, properly documented, and fully compliant with existing DepEd and other applicable government policies.
4. For monitoring and reporting purposes, School Heads who choose to proceed with Contract of Service (COS) hiring under this Memorandum shall submit the following documents, by district, to the HR/Administrative Office:
  - A copy of the duly signed Contract of Service and the approved APP for 2026; and
  - A Certification and Justification issued by the School Head, explaining the necessity to hire or rehire COS personnel. This shall indicate the names of the COS personnel hired, the funding source, and a statement that basic school operations remain unaffected.
5. For your guidance and information.

  
**FAY C. LUAREZ EdD, PhD.TM, CESO VI**  
Schools Division Superintendent 