



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR LEGAL AND LEGISLATIVE AFFAIRS

Sites Titling Office

ADVISORY
29 June 2026

**GUIDELINES ON THE TURNOVER OF ACCOUNTABLE PROPERTY,
PROCESSING OF VALID CLAIMS, AND SUBMISSION OF REPORTORIAL
REQUIREMENTS FOLLOWING THE NON-RENEWAL OF CONTRACT OF
SERVICE (CoS) PERSONNEL ASSIGNED TO THE PROVINCE SCHOOLS
DIVISION OFFICES (SDOs) AND DEPED-NCR**

In reference to Memorandum No. OULLA-2026-1709 dated 4 June 2026 regarding the non-renewal of the Contracts of Service (CoS) of personnel assigned to the Province Schools Division Offices (SDOs) and the Department of Education–National Capital Region (DepEd NCR) charged against the Fiscal Year (FY) 2026 General Management and Supervision (GMS)-MOOE Funds, this Advisory is hereby issued to prescribe the implementing guidelines and provide the necessary instructions to ensure the orderly completion of administrative and financial obligations prior to the expiration of the concerned Contracts of Service on **30 June 2026**.

Accordingly, all concerned Province SDOs and Technical Assistants (TAs) are hereby directed to comply with the following:

1. Turnover of Government Property and Accountable Forms

- 1.1. All TAs shall conduct a complete turnover of all government-issued equipment, furniture, office supplies, records, documents, and other accountable properties procured using GMS-downloaded funds or otherwise entrusted to them during the performance of their duties.
- 1.2. The turnover shall be made to the Division Lawyer concerned or the SDOs Asset Management Unit/Property Custodian, as may be appropriate, and shall be properly documented in accordance with existing government accounting, auditing, and property management rules and regulations.
- 1.3. Failure to complete the required turnover and secure the corresponding certification from the receiving office shall constitute a ground for the non-processing of the following, until such accountability has been fully settled:
 - Final payment of salary;
 - Reimbursement of valid and pending claims; and
 - Issuance of clearance
- 1.4. Within **fifteen (15) calendar days** from the completion of the turnover by the concerned TAs, the Province SDOs and the DepEd-NCR shall submit to the **Sites Titling Office (STO), Central Office**, a **Report on the Turnover of Government Property and Accountabilities** indicating the compliance status of each TA with the turnover requirements. The report shall be duly certified by the Division Lawyer and/or the Property Custodian who received the turnover of the government property and accountabilities, and noted by the Schools Division Superintendent (SDS). A copy of the report shall likewise be furnished to the concerned Regional Office for its information and appropriate monitoring.

2. Processing of Salaries, Reimbursements, and Other Valid Claims

- 2.1. The downloading of the Second Tranche of FY 2026 GMS-MOOE Funds is currently in the final stage of processing. Upon completion, the corresponding Sub-Allotment Release Orders (Sub-AROs) shall be transmitted to the concerned Province SDOs and DepEd-NCR.
- 2.2. Pending receipt of the Sub-AROs, all TAs are directed to immediately prepare, complete, and submit all documentary requirements necessary for the processing of valid claims, including but not limited to salaries, reimbursements, and other authorized payments.
- 2.3. All documentary requirements shall be submitted to the Budget Unit and/or Accounting Unit of the Office concerned on or before **30 June 2026** to facilitate the immediate processing of claims upon receipt of the corresponding Sub-ARO.
- 2.4. The processing and release of payments shall remain subject to existing budgeting, accounting, auditing, and other applicable government rules, regulations, and procedures.

3. Submission of Financial and Utilization Reports

- 3.1. All TAs are hereby directed to prepare and submit the updated Utilization Report as of June 2026, using the prescribed template attached to this Advisory.
- 3.2. The accomplished Utilization Report shall be submitted electronically to sto.fieldoffices@deped.gov.ph on or before **30 June 2026, 12:00 noon**.
- 3.3. Technical Assistants shall remain responsible for ensuring that all financial records and supporting documents pertaining to their respective assignments are complete, accurate, and properly endorsed prior to the termination of their Contracts of Service.

All concerned are enjoined to exercise due diligence in the completion of the foregoing requirements to ensure the orderly transition of responsibilities, proper accountability over government resources, and the uninterrupted processing of legitimate financial claims.

For clarification and further guidance, all concerned may coordinate with the Sites Titling Office through sto.fieldoffices@deped.gov.ph.

Immediate and strict compliance with this Advisory is hereby enjoined.

ATTY. RALPH CHRISTIAN P. ROSALES
Attorney V
Officer-in-Charge, Sites Titling Office



Republic of the Philippines
Department of Education

UTILIZATION REPORT FOR THE FY 2026 GMS DOWNLOADED FUNDS
As of: June, 2026

Region: _____
Division: _____

Sub-ARO Number: _____
Amount Received: _____

PROGRAMS, ACTIVITIES AND PROJECTS (PAPS)	FINANCIAL UTILIZATION		REMARKS
	OBLIGATED AMOUNT	DISBURSED AMOUNT	
Salary and Premium			
Operational Expenses			
Others (Please specify):			
TOTAL	-	-	

Prepared by: _____

Reviewed by: _____

Noted by: _____

Technical Assistant _____

Division Lawyer _____

Schools Division Superintendent _____

Budget Officer _____