



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

July 7, 2026

REGIONAL MEMORANDUM

No. **877** s. 2026

**ADVISORY 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**

To: Schools Division Superintendents
Regional Office Personnel
All Others Concerned

1. Attached is an Advisory dated June 29, 2026 from the Office of the Undersecretary for Legal and Legislative Affairs Sites Titling Office with the subject: 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.
2. The Schools Division Superintendents and concerned Technical Assistants are hereby directed to facilitate turnover of government property and accountable forms, process salaries, reimbursement, and other valid claims, and submit financial and utilization report as of June 30, 2026 using the prescribed templates.
3. The accomplished utilization Report shall be submitted electronically to **sto.fieldoffices@depd.gov.ph**.
4. Immediate dissemination of and strict compliance with this Memorandum are desired.


SALUSTIANO T. JIMENEZ JD, EdD, CESO III
Regional Director

Enclosure: As stated

Reference: As stated

To be indicated in the Perpetual Index under the following subjects:

CONTRACT OF SERVICE

NON-RENEWAL

TURN-OVER



AD-PS-EDR



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Department of Education
REGION VIII - EASTERN VISAYAS

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CONTRACT OF SERVICE

NON-RENEWAL

TURN-OVER

AD-PS-EDR



Address: Government Center, Candahug, Palo, Leyte
Telephone No.: (053) 832-5738
Email Address: region8@depd.gov.ph
Website: region8.depde.gov.ph





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Region VIII Eastern Visayas <region8@depd.gov.ph>
DATE: 06/30/24

TRACKING #: 7850 TIME: 11:35 am
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DATE: 7/1/24 TIME: 3:43 PM

Advisory on the Guidelines on the Turnover of Accountable Property, Processing of Valid Claims, and Submission of Reportorial Requirements following the Non-Renewal of CoS Personnel assigned to the Province SDOs and DepEd-NCR

1 message

School Titling Office - Field Offices <sto.fieldoffices@depd.gov.ph>

Mon, Jun 29, 2026 at 4:49 PM

To: John Paul Suguitan <john.suguitan@depd.gov.ph>, King Charles Ramirez <kingcharles.ramirez@depd.gov.ph>, Jonas Salazar <jonas.salazar001@depd.gov.ph>, Rommel John Apostol <rommeljohn.apostol@depd.gov.ph>, Raiza Camma <raiza.camma@depd.gov.ph>, Camille Lyka Blas <camillelyka.blas@depd.gov.ph>, Xavier Datul <xavier.datul@depd.gov.ph>, "danilo.bulaclac@depd.gov.ph" <danilo.bulaclac@depd.gov.ph>, Augustus John Stark <augustusjohn.stark@depd.gov.ph>, Joshua Humirang <joshua.humirang@depd.gov.ph>, Eroll Salamida <eroll.salamida@depd.gov.ph>, "liza.pomeda@depd.gov.ph" <liza.pomeda@depd.gov.ph>, Michael Angelo Alonzo <michael.alonzo001@depd.gov.ph>, Jahara Mae Garcia <jahara.garcia@depd.gov.ph>, Josephine Atienza <josephine.atienza001@depd.gov.ph>, Ivan Joseph Lim <ivanjoseph.lim@depd.gov.ph>, "schooltitling.depdlaguna" <schooltitling.depdlaguna@gmail.com>, Mhargrene Buhay <mhargrene.buhay@depd.gov.ph>, Alan Jeff De Los Santos <alanjeff.delossantos@depd.gov.ph>, Elmerio Marquez <elmerio.marquez@depd.gov.ph>, Peter Paul Reginio <peterpaul.reginio@depd.gov.ph>, Denise Catherine Labad <denisecatherine.labad@depd.gov.ph>, John Louie Panganiban <johnlouie.panganiban@depd.gov.ph>, Jaylord Montera <jaylord.montera@depd.gov.ph>, Wendy Bolonos <wendy.bolonos@depd.gov.ph>, Karla Mae Dating <karlamae.dating@depd.gov.ph>, Jobert Ramirez <jobert.ramirez@depd.gov.ph>, Rey Eusebio <rey.eusebio@depd.gov.ph>, Rex Alpe <rex.alpe@depd.gov.ph>, Catherine Lleno <catherine.lleno@depd.gov.ph>, Ralph Cepeda <ralph.cepeda@depd.gov.ph>, Vincent Anthony Masinda <vincentanthony.masinda@depd.gov.ph>, Christian Paul Andrada <christianpaul.andrada@depd.gov.ph>, Renee Rose Araya <renee.araya@depd.gov.ph>, Jeneth Galiste <jeneth.galiste@depd.gov.ph>, Santiago Patlingrao <santiago.patlingrao@depd.gov.ph>, Sheena Marie Lanugan <sheena.lanugan@depd.gov.ph>, Kevin Tady <kevin.tady@depd.gov.ph>, Renalyn Bantoto <renalyn.bantoto@depd.gov.ph>, Nydia Gacasan <nydia.gacasan@depd.gov.ph>, Kimvenly Rose Brazil <kimvenly.brazil@depd.gov.ph>, Jomer Reñola <jomer.renola@depd.gov.ph>, Kezia Kristel Cabral <kezia.cabral@depd.gov.ph>, Virgilio Jr Telegrafo <virgiliojr.telegrafo@depd.gov.ph>, Ernie John Fernandez <erniejohn.fernandez@depd.gov.ph>, Mary Joy Casuco <mary.casuco@depd.gov.ph>, Joey Stephen Gesulga <joej.gesulga@depd.gov.ph>, Mary Grace Daguio <marygrace.daguio001@depd.gov.ph>, Nathaniel Gustilo <nathaniel.gustilo.cos@depd.gov.ph>, Leah Rose Salanio <leahrose.salanio@depd.gov.ph>, Kurt Patrick Monteverde <kurtpatrick.monteverde@depd.gov.ph>, Adnan Palala <adnan.palala@r10.depdl.gov.ph>, Claint Elwood Baylon <claintelwood.baylon@depd.gov.ph>, Rajihe Sangcopan <rajihe.sangcopan@depd.gov.ph>, Rosalie Lina <rosalie.lina001@depd.gov.ph>, Leonard Jaron <leonard.jaron@depd.gov.ph>, Rachel Baltazar <rachel.baltazar005@depd.gov.ph>, Melvin Jay Robles <melvin.robles@depd.gov.ph>, Dianne Marie Amora <diannemarie.amora@depd.gov.ph>, "john.delapena001@o365.gov.ph" <john.delapena001@o365.gov.ph>, Faith John Bedicer <faith.bedicer@depd.gov.ph>, Lalaine Janne Borja <lalaine.borja003@depd.gov.ph>, Jess Mari Araneta <jessmari.araneta@depd.gov.ph>, Princess Diana Civil <princessdiana.civil@depd.gov.ph>, Lorevy Noriega <lovely.noriega@depd.gov.ph>, Carlos Li Duran <carlos.duran@depd.gov.ph>, Douglas Jr Dumaplin <douglasjr.dumaplin@depd.gov.ph>, Analiza Mateo <analiza.mateo@depd.gov.ph>, Sony Henes Oclay <sonyhenes.oclay@depd.gov.ph>, Rhonalyn Lacumba <rhonalyn.lacumba@depd.gov.ph>, Mel Carla Duque <melcarla.duque@depd.gov.ph>, Vanessa Bognadon <vanessa.bognadon@depd.gov.ph>, Jethro Campomayor <jethro.campomayor@depd.gov.ph>, DEPED ILOCOS NORTE <ilocos.norte@depd.gov.ph>, DEPED ILOCOS SUR <ilocos.sur@depd.gov.ph>, DEPED La Union <la.union@depd.gov.ph>, DEPED PANGASINAN 1 <pangasinan1@depd.gov.ph>, DEPED BATANES <batanes@depd.gov.ph>, SDO CAGAYAN <sdo.cagayan@depd.gov.ph>, DEPED ISABELA <isabela@depd.gov.ph>, NUEVA VIZCAYA <nuevavizcaya@depd.gov.ph>, DEPED QUIRINO <quirino@depd.gov.ph>, Division Aurora <aurora@depd.gov.ph>, Legal Aurora <legal.aurora@depd.gov.ph>, DEPED BATAAN <bataan@depd.gov.ph>, DEPED BULACAN <bulacan@depd.gov.ph>, LEGAL BULACAN <legalbulacan@depd.gov.ph>, DEPED NUEVA ECIJA <nueva.ecija@depd.gov.ph>, DEPED PAMPANGA <pampanga@depd.gov.ph>, LEGAL UNIT PAMPANGA <legal.pampanga@depd.gov.ph>, DEPED TARLAC <tarlac@depd.gov.ph>, DEPED ZAMBALES <zambales@depd.gov.ph>, DEPED BATANGAS <depd.batangas@depd.gov.ph>, DEPED BATANGAS <batangas@depd.gov.ph>, DEPED CAVITE <depd.cavite@depd.gov.ph>, LEGAL LAGUNA <legal.laguna@depd.gov.ph>, DEPED LAGUNA <laguna@depd.gov.ph>, DEPED QUEZON <quezon@depd.gov.ph>, RIZAL LEGAL <rizal.legal@depd.gov.ph>, DEPED RIZAL <rizal@depd.gov.ph>, RECORDS SDO MARINDUQUE <records.sdomarinduque@depd.gov.ph>, DEPED MARINDUQUE <marinduque@depd.gov.ph>, DEPED OCCIDENTAL MINDORO <occidental.mindoro@depd.gov.ph>, DEPED ORIENTAL MINDORO <oriental.mindoro@depd.gov.ph>, LEGAL UNIT PALAWAN <legalunit.palawan@depd.gov.ph>, DEPED PALAWAN <palawan@depd.gov.ph>, DEPED ROMBLON <romblon@depd.gov.ph>, Office of the Schools Division Superintendent <romblon.osds@depd.gov.ph>, LEGAL ALBAY <legal.albay@depd.gov.ph>, DEPED ALBAY <albay@depd.gov.ph>, DEPED CAMARINES NORTE <camarines.norte@depd.gov.ph>, DEPED CAMARINES SUR <camarines.sur@depd.gov.ph>, catanduanes <catanduanes@depd.gov.ph>, DEPED MASBATE

<masbate@deped.gov.ph>, Reyce Dalanon-Maceda <reyce.dalanon-maceda@deped.gov.ph>, DEPED SOSOGON <sorsogon@deped.gov.ph>, DEPED AKLAN <aklan@deped.gov.ph>, Sdo Antique <antique@deped.gov.ph>, DEPED CAPIZ <capiz@deped.gov.ph>, DepEd Guimaras <guimaras@deped.gov.ph>, DepEd - Schools Division of Iloilo <iloilo@deped.gov.ph>, DEPED NEGROS OCCIDENTAL <negros.occidental@deped.gov.ph>, NEGROS OCCIDENTAL <negros.occidental001@deped.gov.ph>, DEPED BOHOL <deped.bohol@deped.gov.ph>, DEPED CEBU <cebu@deped.gov.ph>, CEBU LEGAL <cebu.legal@deped.gov.ph>, DEPED NEGROS ORIENTAL <negros.oriental@deped.gov.ph>, DEPED SQUIJOR <siquijor@deped.gov.ph>, DEPED BILIRAN <biliran@deped.gov.ph>, RECORDS BILIRAN <records.biliran@deped.gov.ph>, DEPED EASTERN SAMAR <eastern.samar@deped.gov.ph>, DEPED LEYTE <leyte@deped.gov.ph>, NORTHERN SAMAR <northern.samar@deped.gov.ph>, DEPED SAMAR <samar@deped.gov.ph>, DEPED SOUTHERN LEYTE <southern.leyte@deped.gov.ph>, DEPED ZAMBOANGA DEL NORTE <zamboanga.delnorte@deped.gov.ph>, DEPED ZAMBOANGA DEL SUR <zamboanga.delsur@deped.gov.ph>, DEPED ZAMBOANGA SIBUGAY <zamboanga.sibugay@deped.gov.ph>, DepEd Bukidnon <bukidnon@deped.gov.ph>, DEPED CAMIGUIN <camiguin@deped.gov.ph>, hazel jerusalem <lanao.norte@deped.gov.ph>, LANAODEL NORTE <lanao.norte001@deped.gov.ph>, DepEd Misamis Occidental <misamis.occidental@deped.gov.ph>, MISAMIS ORIENTAL <misamis.oriental@deped.gov.ph>, DEPED COMPOSTELA VALLEY <compostela.valley@deped.gov.ph>, DEPED DAVAO DEL NORTE <davao.delnorte@deped.gov.ph>, DAVAO DEL SUR <davao.delsur@deped.gov.ph>, DEPED DAVAO ORIENTAL <davao.oriental@deped.gov.ph>, DAVAO OCCIDENTAL <davao.occidental@deped.gov.ph>, COTABATO DIVISION <northcotabato@deped.gov.ph>, NORTH COTABATO-LEGAL NORTH COTABATO <legal.northcotabato@deped.gov.ph>, DEPED SARANGGANI <saranggani@deped.gov.ph>, DEPED SOUTH COTABATO <south.cotabato@deped.gov.ph>, SOUTH COTABATO <south.cotabato@deped.gov.ph>, DEPED SULTAN KUDARAT <sultan.kudarat@deped.gov.ph>, DEPED AGUSAN DEL NORTE <agusan.delnorte@deped.gov.ph>, DEPED AGUSAN DEL SUR <depedagusandelsur@deped.gov.ph>, LEGAL DINAGAT <dinagatislands.legal@deped.gov.ph>, DEPED DINAGAT ISLANDS <dinagat.islands@deped.gov.ph>, DEPED SURIGAO DEL NORTE <surigao.delnorte@deped.gov.ph>, DEPED SURIGAO DEL SUR <surigao.delsur@deped.gov.ph>, DEPED ABRA <abra@deped.gov.ph>, DEPED APAYAO <apayao@deped.gov.ph>, Benguet DepEd Car <benguet@deped.gov.ph>, DEPED IFUGAO <ifugao@deped.gov.ph>, DEPED KALINGA <kalinga@deped.gov.ph>, DEPED MT PROVINCE <mt.province@deped.gov.ph>, DEPED NATIONAL CAPITAL REGION <ncr@deped.gov.ph>, PAU NCR <pau.ncr@deped.gov.ph>, Kyle Vilgera <kyle.vilgera@deped.gov.ph>, Christopher Lao-E <christopher.laoe@deped.gov.ph>, Riza Jane Olidan <riza.olidan.cos@o365.deped.gov.ph>, Christian Jay Corpuz <christianjay.corpuz@deped.gov.ph>, Rommel Mones <rommel.mones@deped.gov.ph>, Rean Curayag <rean.curayag@deped.gov.ph>, Hera Daet <hera.daet@deped.gov.ph>, Judy Grace Sebastian <judygrace.sebastian@deped.gov.ph>, Dave Arnoco <dave.arnoco@deped.gov.ph>, Honey Joy Olaya <honeyjoy.olaya@deped.gov.ph>, Jedane Keff Cagabhion <jedanekeff.cagabhion@deped.gov.ph>, ESSD REGIONX <essd.region10@deped.gov.ph>, Joyce Martinez <joyce.martinez@deped.gov.ph>, Sweet Honey Faith Lantape <sweethoneyfaith.lantape@deped.gov.ph>, Zidd Allan Patrick Ranes <ziddallanpatrick@deped.gov.ph>, DEPED I ILOCOS REGION <region1@deped.gov.ph>, DEPED II CAGAYAN VALLEY <region2@deped.gov.ph>, DEPED III CENTRAL LUZON <region3@deped.gov.ph>, DEPED REGION IV-A CALABARZON <region4a@deped.gov.ph>, MIMAROPA REGION <mimaropa.region@deped.gov.ph>, DEPED V BICOL REGION <region5@deped.gov.ph>, DepEd VI Western Visayas <region6@deped.gov.ph>, DepEd Region VII Central Visayas <region7@deped.gov.ph>, REGION VIII EASTERN VISAYAS <region8@deped.gov.ph>, DEPED IX ZAMBOANGA PENINSULA <region9@deped.gov.ph>, DEPED X NORTHERN MINDANAO <region10@deped.gov.ph>, DEPED XI DAVAO REGION <region11@deped.gov.ph>, DEPED XII SOCCSKSARGEN <region12@deped.gov.ph>, DEPED REGION XIII CARAGA <caraga@deped.gov.ph>, DEPED CORDILLERA ADMINISTRATIVE REGION <car@deped.gov.ph>, Mei Yokoyama <mei.yokoyama@deped.gov.ph>, Glenda Giga-Delarmente <glenda.delarmente@deped.gov.ph>, Ryan Jay Echave <ryanjay.echave@deped.gov.ph>
Cc: Leomar Ladonga <leomar.ladonga@deped.gov.ph>, Jolina Gammad <jolina.gammad@deped.gov.ph>, "Ma. Corazon Silfavan" <ma.silfavan003@deped.gov.ph>, Nasheba Naga <nasheba.naga@deped.gov.ph>, Danilo Bognot Jr <danilo.bognot@deped.gov.ph>

Good day.

Attached is the **Advisory dated 29 June 2026** titled "**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**," duly signed by **ATTY. RALPH CHRISTIAN P. ROSALES**, Attorney V and Officer-in-Charge, Sites Titling Office.

All concerned are hereby directed to disseminate the attached Advisory to the appropriate offices and personnel within your respective jurisdictions and ensure its immediate implementation. The directives and timelines prescribed therein shall be strictly observed.

Kindly acknowledge receipt of this email and confirm the dissemination of the attached Advisory to the concerned offices and personnel for monitoring purposes.

For immediate and strict compliance.

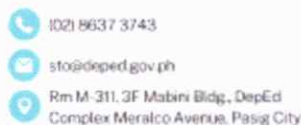
Thank you.

DANILO C. BOGNOT, JR.

Technical Assistant II

SITES TITLING OFFICE

Office of the Undersecretary for Legal and Legislative Affairs



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2 attachments



Advisory-Field Offices.pdf

234K



Utilization Report Template.xlsx

2392K



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