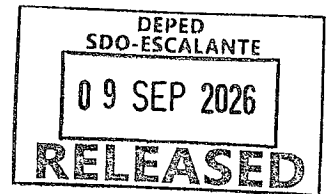




Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

SCHOOLS DIVISION OF ESCALANTE CITY



September 4, 2026

DIVISION MEMORANDUM

No. 393 s. 2026

ALLOCATION OF THE SCHOOL INNOVATION AND IMPROVEMENT FUND (SIIF)
TO ELIGIBLE PUBLIC SCHOOLS TO STRENGTHEN DECENTRALIZATION
PRACTICES IN THE DEPARTMENT OF EDUCATION
FOR FISCAL YEAR 2026

To: OIC – Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors/Specialists
Public Elementary/Secondary School Heads
All Others Concerned

- Pursuant to **DepEd Memorandum No. 048, s. 2026**, entitled “Allocation of the School Innovation and Improvement Fund (SIIF) to Eligible Public Schools to Strengthen Decentralization Practices in the Department of Education for Fiscal Year 2026,” the School Innovation and Improvement Fund (SIIF) is allocated to eligible public schools to support school-level initiatives that strengthen decentralization, school governance, innovation, and continuous improvement. The fund is intended to enable schools to address identified needs and implement appropriate interventions that contribute to improved school performance and the delivery of quality basic education.
- The allocation of SIIF shall be utilized by recipient schools in accordance with the prescribed purposes, allowable expenditures, documentary requirements, financial management procedures, and implementation guidelines set forth by the Department of Education.
- Schools shall ensure that the utilization of the fund is aligned with their identified priorities and improvement needs and is supported by the appropriate plans, documentation, and evidence of implementation.
- In this regard, this Office hereby informs that the following schools are identified as **recipients of the School Innovation and Improvement Fund (SIIF) for FY 2026**, to wit:

Alimango Elementary School	P65,000.00	Binaguiohan Elementary School	P55,000.00
Cervantes Elementary School	P55,000.00	Buenavista Elementary School	P55,000.00
Danao Port Elementary School	P55,000.00	Dian-ay Elementary School	P65,000.00
Don Esteban dela Rama Elementary School	P55,000.00	Doña Rosario C. Valdivia Elementary School	P55,000.00
Escalante Central Elementary School	P74,500.00	Japitan Elementary School	P55,000.00



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Escalante Elementary School	₱74,500.00	Langub Elementary School	₱55,000.00
Hacienda Fa Elementary School	₱55,000.00	Libertad Elementary School	₱55,000.00
Jonobjonob Elementary School	₱55,000.00	Mabini Central Elementary School	₱65,000.00
Magsaysay Elementary School	₱55,000.00	Pinapugasan Elementary School	₱65,000.00
Mercedes Alemany Parreño Elementary School	₱55,000.00	Rizal Elementary School	₱55,000.00
Putingbato Elementary School	₱55,000.00	Udtongan Elementary School	₱55,000.00
Tamlang Elementary School	₱55,000.00	Laoyan Elementary School	₱55,000.00
Teofilo Amante Sr. Elementary School	₱55,000.00	Japitan National High School	₱55,000.00
Washington Elementary School	₱55,000.00	Langub National High School	₱55,000.00
Washington National High School	₱55,000.00	Pinapugasan National High School	₱55,000.00
Floro T. Bongco Farm School	₱55,000.00	Libertad National High School	₱55,000.00
Cervantes National High School	₱55,000.00	Paitan Integrated School	₱65,000.00
Magsaysay National High School	₱55,000.00	Malasibog Integrated School	₱65,000.00

5. The implementation of the FY 2026 School Innovation and Improvement Fund (SIIF) shall adhere to the prescribed timeline and requirements:

August 12	Online Orientation
August 13-19	Cascading of SIIF to schools -DM No. 048, s. 2026 Creation of Regional and Division InsightED accounts
August 20-September 11	School Planning and SDO Reviewing
September 2026-March 2027	Implementation of SIIF Interventions
4 th week September	Quarterly SIIF Reporting
4 th week December	Quarterly SIIF Reporting
4 th week March	Quarterly SIIF Reporting



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6. An **orientation** on the FY 2026 School Innovation and Improvement Fund (SIIF) Guidelines and the use of the Online Monitoring Tool through InsightEd shall be conducted for the School Heads of the recipient schools on **September 15, 2026, at 8:00 AM at Gabriela Hall.**
7. All participants are advised to bring their own laptops and extension cords to facilitate active participation and the smooth conduct of the scheduled activities.
8. Immediate dissemination of and compliance with this Memorandum are desired.


PETER J. GALIMBA
OIC – Schools Division Superintendent

Enclosures: DepEd Memorandum No. 048, s. 2026
Reference: As stated
Allotment: Division Order No. 1, s. 2019
To be indicated in the Perpetual Index under the following subjects:
SIIF ALLOCATION

Catanglan/SMME



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Republic of the Philippines
Department of Education

DepEd MEMORANDUM
No. **048**, s. 2026

AUG 03 2026

**ALLOCATION AND RELEASE OF THE SCHOOL INNOVATION AND IMPROVEMENT
FUND TO NON-IMPLEMENTING UNIT PUBLIC SCHOOLS TO STRENGTHEN
DECENTRALIZATION PRACTICES IN THE DEPARTMENT
OF EDUCATION FOR FISCAL YEAR 2026**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
Attached Agencies
All Others Concerned

1. Pursuant to Republic Act No. 9155, otherwise known as the Governance of Basic Education Act of 2001, and in line with the Department of Education's (DepEd) commitment to strengthen the operationalization of decentralization as embodied in DepEd Order 007, s. 2024, titled Policy Guidelines on the Implementation of the Revised School-Based Management System, DepEd shall provide eligible public schools with a School Innovation and Improvement Fund (SIIF), which primarily aims to mitigate the effects of inequities in access to educational resources.

2. The SIIF shall be utilized exclusively for Fiscal Year 2026 to support **school initiatives that target the improvement of learner performance** and address the incidence of learning poverty, as evidenced by the status of literacy and numeracy among Filipino learners.

3. To manage and ensure implementation of the SIIF, the following responsibilities shall be observed in various DepEd governance levels:

- a. Schools shall identify the **Priority Improvement Areas (PIAs) for improving literacy and numeracy** in their School Improvement Plan (SIP) and ensure that appropriate interventions are identified for inclusion in the Annual Implementation Plan (AIP).
- b. Schools Division Offices (SDOs) shall review interventions with the needs of target learners, provide feedback and technical assistance, and perform progress monitoring.
- c. Regional Offices shall ensure the effective implementation of the guidelines by
 - i. capacitating the SDOs as providers of technical assistance to schools,
 - ii. disseminating communication and advocacy materials, and
 - iii. monitoring implementation.



**ALLOCATION AND RELEASE OF THE SCHOOL INNOVATION AND
IMPROVEMENT FUND TO NON-IMPLEMENTING UNIT PUBLIC SCHOOLS
TO STRENGTHEN DECENTRALIZATION PRACTICES IN THE DEPARTMENT
OF EDUCATION FOR FISCAL YEAR 2026**

I. RATIONALE

The Department of Education (DepEd) established the School Innovation and Improvement Fund (SIIF) through DepEd Memorandum (DM) No. 073, s. 2025, to enhance learner outcomes in literacy and numeracy, and to strengthen school-level participatory governance in alignment with the decentralized management principles under Republic Act (RA) No. 9155 (Governance of Basic Education Act of 2001).

During its first year of implementation, the SIIF prioritized 4,043 non-implementing public elementary and junior high schools in 4th- and 5th-class municipalities. This targeting reflected a deliberate effort to promote equity by providing resource-constrained schools a fair opportunity to improve learning outcomes. The initiative demonstrated strong fiscal and programmatic performance, achieving an 84% fund utilization rate. Notably, 85% of recipient schools implemented targeted academic recovery interventions in Reading, Science, or Mathematics, with 78% providing remedial instruction, and 59% conducting learning enhancement activities. Implemented concurrently by most schools, these interventions reached 405,930 learners across Key Stages 1 to 3, demonstrating the program's significant reach in addressing learning gaps.

A single year of implementation, however, is insufficient to fully eliminate learning gaps or equalize resource distribution across public schools. Sustaining the SIIF in Fiscal Year (FY) 2026 is therefore warranted to consolidate initial gains, expand the coverage of eligible recipients, and strengthen school capacity. By prioritizing schools burdened by learning poverty, the program ensures equitable access to educational resources and accelerates progress in foundational literacy and numeracy.

II. SCOPE

All eligible public schools shall adopt these guidelines for implementing projects under the SIIF. This DepEd Memorandum (DM) covers the general guidelines, procedures, and other relevant information for FY 2026.

III. GENERAL GUIDELINES AND PROCEDURES

1. Eligibility

All non-implementing public elementary, junior high, and senior high schools shall be eligible for SIIF support. The Finance Service-Budget Division shall prepare the list of recipient schools in accordance with Department of Finance (DOF) DO No. 074, s. 2024, titled "*Schedule of Income Classification for the First General Income Reclassification of Provinces, Cities, and Municipalities Based on the Income Ranges Under Republic Act No. 11964.*"

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The allocation of the SIIF to eligible schools shall be predetermined and final, as reflected in Annex A (*List of FY 2026 SIIF Recipient Schools*). Recipient schools are not required to submit funding proposals; instead, they shall ensure that planned activities are reflected in their approved School Improvement Plan (SIP) and Annual Implementation Plan (AIP), and are aligned with the innovation initiatives outlined in these guidelines.

2. Parameters on Fund Allocation

The FY 2026 SIIF school allocations were computed using SY 2025-2026 data on learner enrollment, school size typology, and the updated Local Government Unit income classification pursuant to DOF DO No. 074, s. 2024.

Based on these parameters, all eligible schools shall receive the SIIF subject to the following conditions:

- a. No recipient school shall receive an allocation lower than P50,000;
- b. Recipient schools in 3rd-, 4th-, and 5th-class municipalities shall receive higher fund allocations than those provided to schools in 1st- and 2nd-class municipalities, to account for the greater resource needs of lower-income municipalities; and
- c. Schools with larger size typologies within their respective municipal income categories shall receive higher fund allocations. All public elementary, junior high, and senior high schools with a unique school ID shall be classified according to school size typology based on total enrollment.

Table 1. FY 2026 SIIF Fund Allocation Matrix

School Size Typology	Enrollment	Allocation Per School in 1 st and 2 nd Class Municipality	Allocation Per School in 3 rd , 4 th , and 5 th Class Municipality
Small	500 and below	P50,000.00	P55,000.00
Medium	501–1,000	P55,000.00	P65,000.00
Large	1,001–3,300	P65,000.00	P74,500.00
Very Large	3,301–8,500	P74,500.00	P85,700.00
Extremely Large	8,501–13,600	P85,700.00	P90,000.00
Mega	13,601–above	P90,000.00	P110,000.00

interventions, schools shall proceed with activity implementation to effectively address learner needs and improve learning outcomes.

A separate strand memorandum shall be issued detailing the complete process for this purpose.

V. FUND MANAGEMENT

1. Fund Source

The funding requirements for the implementation of the SIIF guidelines shall be charged against the line item *School Innovation and Improvement Fund* for all DepEd Public Schools authorized under RA No. 12314 (The General Appropriations Act (GAA) for FY 2026).

2. Fund Release

The amount of P2,289,250,000.00 is classified as *"For Issuance of Special Allotment Release Order (FISARO)"* and shall be subject to the submission to, and approval by, the Department of Budget and Management (DBM) of the appropriate Special Budget Requests.

Consistent with DO No. 029, s. 2019, (*"Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1"*), the release of funds shall be facilitated through Sub-Allotment Release Orders (Sub-AROs) from the CO to the respective ROs. The ROs shall then release the funds to the SDOs in accordance with the allocations provided in Annex A.

Further, the SIIF may be released to the recipient schools on a one-time or staggered basis, whichever is more cost-efficient and effective for the SDOs, subject to the availability of cash allocation and in compliance with the *Updated Documentary Requirements for Common Government Transactions* under the Commission on Audit (COA) Circular No. 2023-004 (which amended COA Circular No. 2012-001), and National Budget Circular No. 599 (*"Guidelines on the Release of Funds for FY 2026"*), and other applicable budgeting, accounting, and auditing rules and regulations.

SIIF funds shall be utilized with utmost prudence and in accordance with applicable auditing laws, rules, and regulations. No irregular, unnecessary, extravagant, excessive, or unconscionable expenditures shall be incurred.

3. Fund Utilization

Eligible schools shall utilize the SIIF strictly for learner performance improvement initiatives. The allowable activities are categorized as follows:

- a. **SIP-AIP Activities.** Activities shall be those identified in the approved SIP and specifically determined in the AIP for implementation in the current fiscal year, provided they focus on literacy and numeracy goals. All SIIF-funded activities shall complement existing DepEd programs

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and shall not duplicate activities already funded under other national programs.

The activities include, but are not limited to:

- Creation of learning materials;
- Conduct of school level Learning Action Cells (LAC);
- Purchase of supplies and materials for classroom activities;
- Purchase of food and food ingredients for feeding programs;
- Minor repairs to improve the learning environment;
- Printing or reproduction of created learning materials; and
- Any expenditure that directly supports initiatives aimed at improving learning outcomes.

b. Action Research (ARs) Projects. Innovative activities, as proposed under ARs, targeting the improvement of learner performance.

c. Remaining SIIF Balance. Any excess amount or resulting balance may be utilized for expenses related to the implementation of the SIIF, subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. For this purpose, "*related expenses*" shall refer to those that contribute to a common outcome aligned with the objective of this issuance, specifically involving operational requirements or support services essential to program delivery. These may include the procurement of semi-expandable items (i.e., goods with a unit cost below the capitalization threshold), conduct of workshops and capacity-building activities, and other day-to-day operational needs directly supporting program implementation.

4. Fund Utilization Reporting

To report actual fund utilization, School Heads shall accomplish the SIIF Online Monitoring Tool via the InsightED Application at the end of each quarter. The ROs and SDOs shall have viewing access to the tool to monitor the progress of SIIF utilization.

VI. MONITORING AND EVALUATION

1. Central Office

The Human Resource and Organizational Development and Infrastructure Strand, through the Bureau of Human Resource and Organizational Development-School Effectiveness Division, shall lead the overall monitoring and evaluation of program implementation.

In matters relating to fund management, it shall coordinate with the Finance Strand, while curriculum-related concerns shall be coordinated with the Learning Systems Strand.

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2. Regional Office

The ROs, through the Field Technical Assistance Division, shall regularly monitor compliance with these guidelines and field implementation arrangements stipulated in this DM.

3. Schools Division Office

The SDOs, through the School Governance and Operations Division, shall monitor the overall progress of school-level implementation based on physical and financial reports submitted by recipient schools.

4. School

The recipient schools, through the Office of the School Head, shall submit quarterly physical and financial reports to their SDOs using the prescribed monitoring mechanisms.

Accordingly, DepEd field offices and recipient schools shall accomplish a Year-end Implementation Assessment Report.

VII. EFFECTIVITY

This Memorandum shall take effect upon its approval, issuance, and publication on the DepEd website, and filing with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UPLC), UP Diliman, Quezon City. It shall remain in force throughout the implementation period unless repealed, amended, or modified by a subsequent issuance.

The list of public schools in Annex A shall be effective for the same period. Any listed public school transitioning from a non-implementing unit to an implementing unit during this period shall retain its eligibility as a recipient school pursuant to these guidelines.

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