



Republic of the Philippines
Department of Education
REGION IX, ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DAPITAN CITY

Office of the Schools Division
Superintendent

13 Agosto 2026

DIVISION MEMORANDUM

No. 394, s. 2026

**POLICY RE-ORIENTATION SA DEPED ORDER NO. 005, S. 2024 AT ORIENTATION
SA DEPED MEMORANDUM NO. 048, S. 2026**

Para sa: Assistant Schools Division Superintendent
Mga Chief Education Supervisors (CID & SGOD)
Mga Pinuno ng Pamublikong Paaralan
Lahat ng Iba Pang Kinauukulan

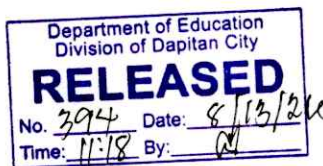
1. Ang Sangay ng Lungsod ng Dapitan City ay magsasagawa ng **Policy Re-Orientation on DepEd Order No. 005, s. 2024, titled Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload, and an Orientation on DepEd Memorandum No. 048, s. 2026, titled Allocation and Release of the School Innovation and Improvement Fund to Non-Implementing Unit Public Schools** sa **Agosto 17, 2026 (Lunes)**, mula **8:45 ng umaga hanggang 4:00 ng hapon**, sa **SDO Conference Hall**.
2. Layunin ng gawain na palakasin ang pag-unawa at pare-parehong pagpapatupad ng mga patakaran hinggil sa rationalization ng workload ng mga guro, mga gawaing may kaugnayan sa pagtuturo, at pagbabayad ng teaching overload, gayundin ang pagbibigay ng oryentasyon sa mga Punongguro hinggil sa alokasyon at pagpapalabas ng School Innovation and Improvement Fund (SIIF) para sa mga Non-Implementing Unit Public Schools.
3. Bilang paghahanda sa aktibidad, inaatasan ang lahat ng Punongguro na dalhin ang mga sumusunod:
 - a. School Improvement Plan (SIP) at Annual Implementation Plan (AIP);
 - b. mga natukoy na Priority Improvement Areas (PIAs) na maaaring pagtuunan upang mapabuti ang resulta ng pagkatuto ng mga mag-aaral sa literacy at numeracy;
 - c. kopya ng Designation Order para sa Teaching-Related Assignments para sa Taong Panuruan 2026-2027;
 - d. kopya ng Master Program para sa Taong Panuruan 2026-2027; at
 - e. na-download na kopya ng SIIF Hub User Guide, na maaaring ma-access sa sumusunod na link: <https://tinyurl.com/InsightED-MGuide>.
4. Ang SIP, AIP, at mga natukoy na PIAs ay magsisilbing batayan sa mga talakayan at gawain sa panahon ng orientation, partikular sa pagtukoy ng mga prayoridad ng paaralan na makatutulong sa pagpapabuti ng *literacy* at *numeracy*.



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5. Ang mga sumusunod na dokumento ay kalakip ng Memorandum na ito para sa kaukulang sanggunian:
 - a. DepEd Memorandum No. 048, s. 2026, Allocation and Release of the School Innovation and Improvement Fund to Non-Implementing Unit Public Schools; at
 - b. Memorandum DM-OUHRODI-2026-2748.
6. Ang lahat ng Punongguro ng pampublikong paaralang elementarya at sekundarya ay inaasahang dadalo sa buong aktibidad, aktibong makikilahok sa mga talakayan, at darating na kumpleto ang mga kinakailangang dokumento at materyales.
7. Ang mga Public Schools District Supervisors at iba pang kinauukulang kawani ay hinihiling na tiyakin ang malawakang pagpapalaganap at pagsunod sa Memorandum na ito.
8. Para sa agarang pagpapalaganap at mahigpit na pagsunod.

JAY S. MONTEALTO, CESO V
Tagapamanihala ng Sangay





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.

- d. The Central Office (CO) shall ensure the effective implementation of the SIIF through
 - i. issuance of guidelines, advocacy materials, and support mechanisms;
 - ii. allocation of funds for school innovation and improvement; and
 - iii. periodic monitoring and program evaluation.
4. The implementation of the SIIF shall be guided by the enclosed Guidelines.
5. For more information, please contact the **Bureau of Human Resource and Organizational Development-School Effectiveness Division** through email at bhrod.sed@deped.gov.ph or telephone number (02) 8633-5397.
6. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary:


ATTY. FATIMA LIPP D. PAMONTONGAN
Undersecretary and Chief of Staff



Encl.:

As stated

Reference:

DepEd Order (No. 007, s. 2024)

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

FUNDS
LEARNERS
OFFICIALS
PROGRAMS
PROJECTS
SCHOOLS



**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:

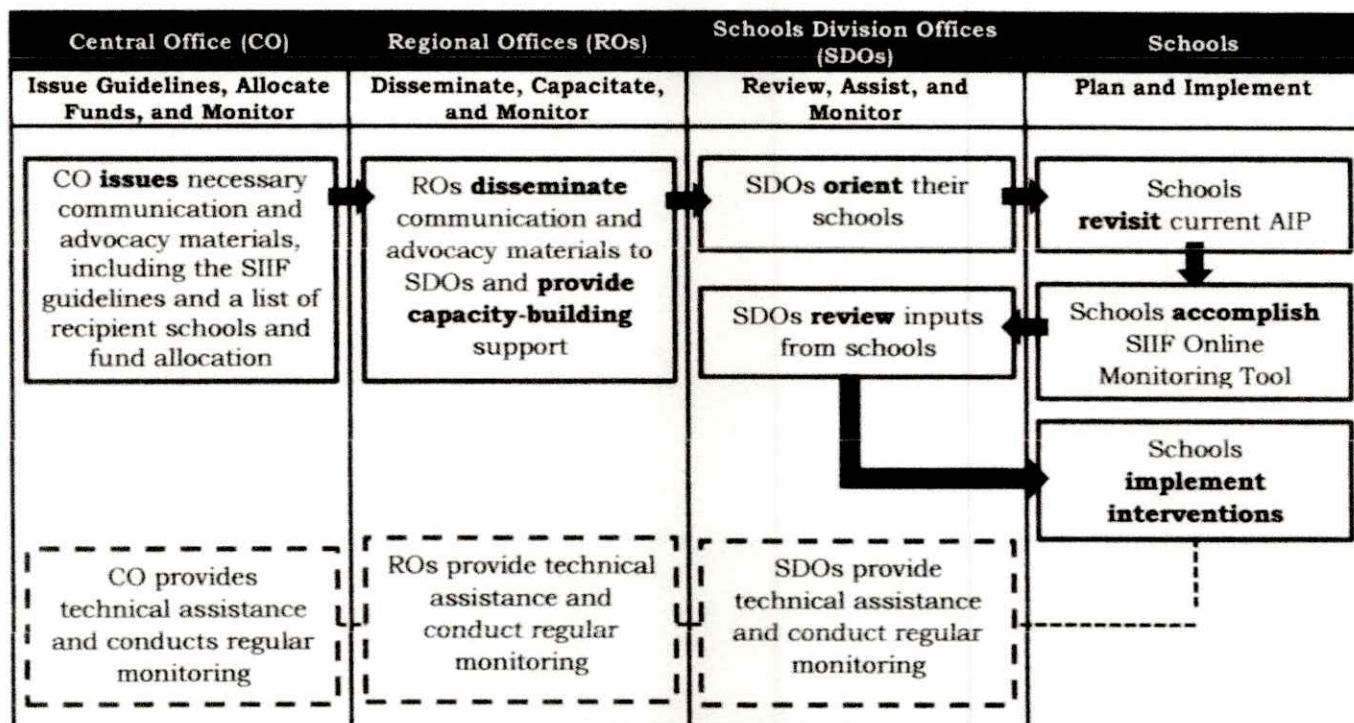
- a. No recipient school shall receive an allocation lower than P50,000;
- b. Recipient schools in 3rd-, 4th-, and 5th-class municipalities shall receive higher fund allocations than those provided to schools in 1st- and 2nd-class municipalities, to account for the greater resource needs of lower-income 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

IV. PROCEDURES

GENERAL PROCESS FLOW



1. Issuance of Guidelines, Allocation of Funds, and Monitoring

The **CO** shall issue the SIIF guidelines and support mechanisms, allocate funds for recipient schools, and develop communication and advocacy materials to ensure effective program implementation. It shall also provide ROs with continuous technical assistance and conduct regular monitoring.

2. Dissemination, Capacity Building, and Monitoring

The **ROs** shall disseminate communication and advocacy materials, capacitate SDOs as technical assistance providers, and conduct periodic progress monitoring to ensure effective implementation of the guidelines.

3. Review, Technical Assistance, and Monitoring

The **SDOs** shall orient their recipient schools, review identified interventions based on target learner needs, and monitor implementation to provide feedback and technical assistance.

4. Planning and Implementation

Recipient schools shall revisit their current AIP and, when necessary, identify PIAs to enhance literacy and numeracy. The updated AIP shall serve as the basis for encoding relevant activities into the SIIF Online Monitoring Tool via the InsightED Application. Upon review of these

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

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.



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.



LIST OF RECIPIENT SCHOOLS OF THE SIF

No	Region	Division	District	School ID	School Name	Amount (in Pesos)
20610	Region IV-B	Romblon	San Jose-Santa Fe	111462	San Jose CS	55,000.00
20611	Region IV-B	Romblon	San Jose-Santa Fe	111463	Santa Fe CES	55,000.00
20612	Region IV-B	Romblon	San Jose-Santa Fe	111464	Tabugon ES	55,000.00
20613	Region IV-B	Romblon	San Jose-Santa Fe	111465	V. A. Gutierrez Montiel MES	55,000.00
20614	Region IV-B	Romblon	San Jose-Santa Fe	301762	Guinbirayan National High School	65,000.00
20615	Region IV-B	Romblon	San Jose-Santa Fe	305532	Pinamihagan National High School	55,000.00
20616	Region IV-B	Romblon	San Jose-Santa Fe	305603	Agripino Armedilla National High School	55,000.00
20617	Region IV-B	Romblon	San Jose-Santa Fe	306462	Sta. Fe Senior High School	55,000.00
20618	Region IV-B	Romblon	San Jose-Santa Fe	309212	Tranquilino Cawaling Sr. National High School	55,000.00
20619	Region IV-B	Romblon	San Jose-Santa Fe	502264	Lindero Integrated School	55,000.00
20620	Region IX	Dapitan City	Barcelona	125911	Ba-ao Elementary School	50,000.00
20621	Region IX	Dapitan City	Barcelona	125912	Barcelona Central School	50,000.00
20622	Region IX	Dapitan City	Barcelona	125913	Burgos Elementary School	50,000.00
20623	Region IX	Dapitan City	Barcelona	125914	Diwaan Elementary School	50,000.00
20624	Region IX	Dapitan City	Barcelona	125915	Hilltop Elementary School	50,000.00
20625	Region IX	Dapitan City	Barcelona	125916	Ilaya Elementary School	50,000.00
20626	Region IX	Dapitan City	Barcelona	125918	Maria Uray Elementary School	50,000.00
20627	Region IX	Dapitan City	Barcelona	125919	Oyan Elementary School	50,000.00
20628	Region IX	Dapitan City	Barcelona	125920	Tamion Elementary School	50,000.00
20629	Region IX	Dapitan City	Barcelona	125921	Yabu Elementary School	50,000.00
20630	Region IX	Dapitan City	Barcelona	303877	Barcelona National High School	50,000.00
20631	Region IX	Dapitan City	Baylimango	125922	Bacong ES	50,000.00
20632	Region IX	Dapitan City	Baylimango	125924	Banaban Elementary School	50,000.00
20633	Region IX	Dapitan City	Baylimango	125925	Baylimango Central School	50,000.00
20634	Region IX	Dapitan City	Baylimango	125926	Canlucani ES	50,000.00
20635	Region IX	Dapitan City	Baylimango	125927	Carang Elementary School	50,000.00
20636	Region IX	Dapitan City	Baylimango	125928	Daro Elementary School	50,000.00
20637	Region IX	Dapitan City	Baylimango	125931	Napo Elementary School	50,000.00
20638	Region IX	Dapitan City	Baylimango	125932	Oro Elementary School	50,000.00
20639	Region IX	Dapitan City	Baylimango	125934	Sto Nino Elementary School	50,000.00
20640	Region IX	Dapitan City	Baylimango	125935	Taguilon ES	50,000.00
20641	Region IX	Dapitan City	Baylimango	125936	Tag-ulo Elementary School	50,000.00
20642	Region IX	Dapitan City	Baylimango	303878	Baylimango NHS	50,000.00
20643	Region IX	Dapitan City	Baylimango	303879	Dakak National High School	55,000.00

No	Region	Division	District	School ID	School Name	Amount (in Pesos)
20644	Region IX	Dapitan City	Baylimango	303882	Oro National High School	50,000.00
20645	Region IX	Dapitan City	Baylimango	500675	Kauswagan Integrated School	50,000.00
20646	Region IX	Dapitan City	Baylimango	501788	Guimputan Integrated School	50,000.00
20647	Region IX	Dapitan City	Baylimango	501790	Selinog Integrated School	50,000.00
20648	Region IX	Dapitan City	Dapitan Central	125937	Capucio Elementary School	50,000.00
20649	Region IX	Dapitan City	Dapitan Central	125938	Dapitan City Central School	65,000.00
20650	Region IX	Dapitan City	Dapitan Central	125939	Dapitan City Experimental Elementary School	50,000.00
20651	Region IX	Dapitan City	Dapitan Central	125940	Lawaan Elementary School	50,000.00
20652	Region IX	Dapitan City	Dapitan Central	125941	Ma. Cristina Elementary School	50,000.00
20653	Region IX	Dapitan City	Dapitan Central	125942	Polo Elementary School	50,000.00
20654	Region IX	Dapitan City	Dapitan Central	125943	Sinohoc Elementary School	50,000.00
20655	Region IX	Dapitan City	Dapitan Central	197001	Dapitan City Special Education (SPED) Center	50,000.00
20656	Region IX	Dapitan City	Dapitan Central	501298	Talisay Integrated School	55,000.00
20657	Region IX	Dapitan City	Potungan	125945	Aseniero Elementary School	50,000.00
20658	Region IX	Dapitan City	Potungan	125946	Dampalan Elementary School	50,000.00
20659	Region IX	Dapitan City	Potungan	125947	Masidlakon Elementary School	50,000.00
20660	Region IX	Dapitan City	Potungan	125948	Opao Elementary School	50,000.00
20661	Region IX	Dapitan City	Potungan	125949	Potungan Central School	50,000.00
20662	Region IX	Dapitan City	Potungan	125950	San Francisco Elementary School	50,000.00
20663	Region IX	Dapitan City	Potungan	125951	San Nicolas Elementary School	50,000.00
20664	Region IX	Dapitan City	Potungan	125952	Sigayan Elementary School	50,000.00
20665	Region IX	Dapitan City	Potungan	303876	Aseniero National High School	50,000.00
20666	Region IX	Dapitan City	Potungan	303883	Potungan National High School	55,000.00
20667	Region IX	Dapitan City	Potungan	306268	Sigayan Secondary School	50,000.00
20668	Region IX	Dapitan City	Potungan	306269	Dampalan Secondary School	50,000.00
20669	Region IX	Dapitan City	Sulungan	125954	Antipolo ES	50,000.00
20670	Region IX	Dapitan City	Sulungan	125955	Larayan Elementary School	50,000.00
20671	Region IX	Dapitan City	Sulungan	125956	Liyang ES	50,000.00
20672	Region IX	Dapitan City	Sulungan	125957	Owaon ES	50,000.00
20673	Region IX	Dapitan City	Sulungan	125959	San Vicente Elementary School	50,000.00
20674	Region IX	Dapitan City	Sulungan	125960	Sicayab Elementary School	50,000.00
20675	Region IX	Dapitan City	Sulungan	125961	Sulungan Central School	50,000.00
20676	Region IX	Dapitan City	Sulungan	303884	Sulungan NHS	55,000.00
20677	Region IX	Dapitan City	Sulungan	501787	San Pedro Integrated School	50,000.00

No	Region	Division	District	School ID	School Name	Amount (in Pesos)
20678	Region IX	Dapitan City	Sulangon	501789	Aliguay Integrated School	50,000.00
20679	Region IX	Dipolog City	Dipolog City East	125962	Dicayas ES	50,000.00
20680	Region IX	Dipolog City	Dipolog City East	125963	Estaka Central School	65,000.00
20681	Region IX	Dipolog City	Dipolog City East	125965	Linabo ES	50,000.00
20682	Region IX	Dipolog City	Dipolog City East	125966	Lugdungan ES	50,000.00
20683	Region IX	Dipolog City	Dipolog City East	125967	Minaog ES	50,000.00
20684	Region IX	Dipolog City	Dipolog City East	125968	St. John Elementary School	50,000.00
20685	Region IX	Dipolog City	Dipolog City East	125969	Sto. Nino ES	50,000.00
20686	Region IX	Dipolog City	Dipolog City East	125970	Turno Elementary School	65,000.00
20687	Region IX	Dipolog City	Dipolog City East	306189	Zamboanga del Norte National High School - Turno	74,500.00
20688	Region IX	Dipolog City	Dipolog City East	500046	Gulayon Integrated School	55,000.00
20689	Region IX	Dipolog City	Dipolog City East	500242	Upper Dicayas IS	50,000.00
20690	Region IX	Dipolog City	Dipolog City North	125979	Barra Elementary School	50,000.00
20691	Region IX	Dipolog City	Dipolog City North	125980	Biasong ES	50,000.00
20692	Region IX	Dipolog City	Dipolog City North	125982	Dipolog Pilot Demonstration School	65,000.00
20693	Region IX	Dipolog City	Dipolog City North	125983	Sicayab ES	55,000.00
20694	Region IX	Dipolog City	Dipolog City North	197501	Special Education (SPED) Center	50,000.00
20695	Region IX	Dipolog City	Dipolog City South	125984	Sta. Cruz ES	55,000.00
20696	Region IX	Dipolog City	Dipolog City South	125986	Cogon ES	50,000.00
20697	Region IX	Dipolog City	Dipolog City South	125987	Diwan ES	50,000.00
20698	Region IX	Dipolog City	Dipolog City South	125988	Guinsangaan ES	50,000.00
20699	Region IX	Dipolog City	Dipolog City South	125989	Laoy Olingan ES	50,000.00
20700	Region IX	Dipolog City	Dipolog City South	125990	Linay ES	50,000.00
20701	Region IX	Dipolog City	Dipolog City South	125991	Olingan Elementary School	50,000.00
20702	Region IX	Dipolog City	Dipolog City South	125992	Olingan South ES	50,000.00
20703	Region IX	Dipolog City	Dipolog City South	125993	Pamansalan ES	50,000.00
20704	Region IX	Dipolog City	Dipolog City South	125994	Punta Central School	55,000.00
20705	Region IX	Dipolog City	Dipolog City South	125995	San Alfonso Elementary School	50,000.00
20706	Region IX	Dipolog City	Dipolog City South	125996	San Jose ES	50,000.00
20707	Region IX	Dipolog City	Dipolog City South	125997	Sangkol ES(Juan Butler L. James Memorial School)	50,000.00
20708	Region IX	Dipolog City	Dipolog City South	125999	Virginia ES	50,000.00
20709	Region IX	Dipolog City	Dipolog City South	197502	Kepiyanan Elementary School	50,000.00
20710	Region IX	Dipolog City	Dipolog City South	303886	Cogon NHS	55,000.00
20711	Region IX	Dipolog City	Dipolog City South	303890	Pamansalan Eco. Tech. HS	50,000.00



Republika ng Pilipinas

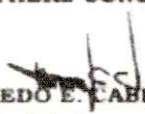
Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

MEMORANDUM
DM-OUHRODI-2026-2748

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
PUBLIC SCHOOL HEADS
ALL OTHERS CONCERNED

FROM : 
WILFREDO E. CABRAL
Undersecretary
Human Resource and Organizational Development and Infrastructure

SUBJECT : **ISSUANCE OF SUPPLEMENTAL GUIDANCE, ADVOCACY MATERIALS, AND TOOLS FOR THE PLANNING OF INTERVENTIONS AND MONITORING OF THE PHYSICAL ACCOMPLISHMENT AND BUDGET UTILIZATION OF THE SCHOOL INNOVATION AND IMPROVEMENT FUND (SIIF) THROUGH THE INSIGHTED PLATFORM FOR FISCAL YEAR (FY) 2026**

DATE : 04 August 2026

The Department of Education (DepEd) has issued **DepEd Memorandum No. 048, s. 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 provide guidance on the allocation, release, and utilization of the SIIF in Non-IU public schools across all municipality classifications. This issuance underscores the Department's commitment to strengthening decentralization at the school level and ensuring the sustained and expanded implementation of interventions that address learning gaps in literacy and numeracy. By granting schools greater fiscal autonomy and flexibility, it enables them to effectively plan, manage, and implement responsive interventions that are aligned with their unique needs, contexts, and priorities.

In line with the implementation of the SIIF, this Office releases the necessary tools and support mechanisms:

- 1 **InsightED Landing Portal.** A centralized web-based gateway designed as the primary entry-point to the InsightED platform. Once this is accessed, stakeholders are directed to two sub-portals, depending on user interface objectives.



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- a. **School Head Portal.** A planning and submission platform where school heads can identify, encode, and submit interventions under the SIF, including target beneficiaries, activities, and budget requirements.
- b. **RO and SDO Portal.** An interactive monitoring dashboard that consolidates school-submitted SIF interventions for review, technical assistance, and monitoring of implementation and fund utilization.
 - **ROs** have view-only access to oversee implementation and provide technical assistance to SDOs
 - **SDOs** have full access to monitor school SIF planning, assess alignment of interventions with SIF objectives, and provide feedback. However, SDOs have view-only access to monitor physical accomplishments and fund utilization.

Important Note: All RO and SDO SBM Coordinators shall create an account by selecting **Sign Up**, completing the required information, and entering the **authorization code**. The authorization code shall be disseminated through the official communication channel.

Access Link: <https://stdc.deped.gov.ph/insighted/>

2. **InsightED Ticketing System.** The official help desk platform for reporting technical concerns, requesting account support, and seeking assistance on the use and functionalities of the InsightED system.

Access Link: <https://onmurl.com/insightED-SIF-ticketing>

3. **InsightED Guides.** A repository of user manuals and video guides that provide step-by-step instructions to support users in effectively navigating and utilizing the InsightED platform. It offers comprehensive guidance on key processes, features, and functionalities to facilitate planning, reviewing, monitoring, and reporting activities.

Access Link: <https://onmurl.com/insightED-MGuide>

The **Field Technical Assistance Division (FTAD)** and **School Governance and Operations Division (SGOD)** are requested to ensure the widest dissemination of this Memorandum to all program implementers in the regional, division, and school levels.

For further inquiries or clarifications, please contact **Mr. Raymond Jason V. Aquino** or **Ms. Melanie J. Villareal** of the Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) via email at bhrod.seda@deped.gov.ph.

For your appropriate action.

Copy furnished:
 Office of the Secretary
 Office of the Undersecretary for Finance
 Office of the Undersecretary for Operations

SIIF Hub User Guide

A practical guide for School Heads on preparing, reviewing, submitting, and monitoring the School Innovation and Improvement Fund plan.

Quick Rule: Finish the SIIF Hub step-by-step: Check Allocation → Draft Form Sections in Order → Attest & Submit → Track Utilization after Approval.

A

Navigating InsightED

Access the official InsightED portal gateway and open the SIIF Hub module.

Step 1: Access the SIIF Module via InsightED Platform

1. Go to the official link: <https://stride.deped.gov.ph/insighted/>
2. Click the **ENTER INSIGHTED** button.
3. Select **HROD Portals** from the available portal cards.
4. Click **Continue with the School Head**.
5. Click the **SIIF** card to launch the module.

Login

Sign into your official School Head account and verify school profile details.

Step 1: Sign in with School Credentials

1. Enter your official **School ID**.
2. Enter your authorized **Password / Passcode**.
3. Click **Sign In**.

Step 2: Verify School Identity & Fiscal Year

1. Check the top bar to ensure your **School Name**, **School ID**, and active **Fiscal Year** are correct.

Security Warning: If the wrong school appears, log out immediately. Never enter or modify data under another school's ID.

C

Overview

Understand the primary navigation tabs and the complete 5-step operational workflow.

Step 1: Navigation Tabs Breakdown

TAB	PRIMARY PURPOSE
Dashboard	Checking allocation, estimated budget, remaining funds, status, and quick actions.
Forms	Preparing or revising the SIIF plan.
Utilization	Recording quarterly spending and implementation progress after the plan is ready for tracking.
Settings	Viewing or managing available SIIF settings when allowed by the system.

Step 2: The 5-Step Operating Sequence

1. Dashboard Review
2. Forms Hub Draft
3. Summary Review
4. Submit Attestation
5. Utilization Tracking

Follow the sequential sequence in order: review allocation ceiling → draft proposal → confirm all sections → submit for review → update quarterly utilization.



Dashboard Tab

Review your official spending limit and proposal progress before drafting.

Step 1: Review the dashboard figures

- **Total Allocated Budget:** The budget granted to your school.
- **Total Estimated Budget:** The total cost of all your planned interventions.
- **Budget Utilized:** The total cumulative funds spent and recorded under the utilization tab.
- **Remaining Balance:** What is left from your allocation (computed from Allocation – Total Estimated Budget).
- **Forms Completion:** Percentage of completed forms in the planning/forms section.

Golden Rule: Your Total Estimated Budget must **never exceed** the Total Allocated Budget.

Step 2: Quick Actions

1. **Plan Intervention:** opens the form for creating or editing the proposal.
2. **Review Flagged Items:** Takes you right to missing or incomplete sections.
3. **Export Report:** Downloads or prints a summary copy of your proposal.

E Forms Tab

The planning workspace where you draft and sequentially lock all 5 core proposal sections.

⚠ Note — Form Availability & Common Lock Messages

Check whether the form is open:

- Look for deadline or opening schedule notices at the top of the SIIF page.
- If the form is not yet open, prepare your data offline but wait before submitting.
- If the form is closed, review existing data but do not expect edits to save.

Interpret common lock messages:

LOCK MESSAGE	MEANING / EXPLANATION
Opening Soon / Not Yet Open	The form is scheduled for a later date.
Window Closed	The submission deadline has passed.
Read-Only Mode	The plan can be viewed but cannot be changed.
Pending Review	The plan has been submitted and is awaiting action from the Division Office.

Step 1: Understanding Sequential Locking

1. Priority Improvement Areas → 2. Interventions → 3. Beneficiaries → 4. Activities →
5. Budget Estimation

Each section prepares data for the next. You must click **Confirm** on each step to unlock the subsequent section.

Step 2: Proposal Status Lifecycle

STATUS	MEANING	ACTION NEEDED
Draft	The school has an in-progress plan	Complete and confirm all 5 sections.
Submitted	Sent to Division Office for review.	Wait for review or open the plan only to view it.
Reviewed	Plan is officially approved.	Proceed to Utilization when tracking opens.

INSIGHTED SCHOOL HEAD - SIIF HUB USER GUIDE



Selecting Priority Improvement Areas

Forms Tab Step 1: Identify and confirm the school's primary SIP/AIP priorities.

Step 1: Choose Priority Improvement Areas

1. Open **Priority Improvement Areas** in the Forms Hub.
2. Select or enter the school's most important improvement needs.
3. Review the selected Priority Improvement Areas to make sure they align with your school's SIP/AIP development plan.
4. Click **Confirm Priority Improvement Areas** to unlock Interventions.



Selecting Interventions

Forms Tab Step 2: Select the specific interventions your school will execute.

Step 1: Choose Intervention Categories

AVAILABLE INTERVENTION AREA	PURPOSE
Remediation, Enhancement, Enrichment	Improve learning recovery, strengthen regular instruction, or extend learning.
Prevention, Wellness, Learning Environment	Address early learning risks, health/readiness needs, or classroom conditions.
Acceleration, Inclusive, Engagement	Support fast progress, equitable access, participation, and retention.
Behavioral, Instructional Improvement, Technology-enabled	Address social-emotional barriers, teacher effectiveness, or technology-supported learning.

Step 2: ARAL Remediation Questions

1. If choosing **Remediation (ARAL)**, answer the ARAL tutor and subject questions.
2. Review the selected Interventions and ensure they align with the chosen Priority Improvement Areas.
3. Click **Confirm Interventions** to proceed to Beneficiaries.



Inputting Target Beneficiaries

Forms Tab Step 3: Enter target learner counts by grade level for each intervention.

Step 1: Select Grade Levels

KEY STAGE	GRADES COVERED
Key Stage 1	Kindergarten, Grade 1, Grade 2, Grade 3
Key Stage 2	Grade 4, Grade 5, Grade 6
Key Stage 3	Grade 7, Grade 8, Grade 9, Grade 10
Key Stage 4	Grade 11, Grade 12 (SHS)

Step 2: Enter Learner Counts

1. Enter the number of target learners per grade level.
2. Review entered learner beneficiary counts to verify that they are realistic and correct for each intervention.
3. Click **Confirm Beneficiaries** to unlock Activities.

Do not enter your total school population unless the project truly covers every single student.

IV

Selecting Activities

Forms Tab Step 4: Pick the exact activities and materials needed per intervention.

Step 1: Select Activity Types

ACTIVITY GROUP	EXAMPLES
School improvement and annual planning activities	Learning materials, learning sessions, instructional supplies, feeding support, minor repairs, printing or reproduction.
Action research or innovation	Research-based or innovative activities designed to improve learner performance.
Operational support activities	Semi-expendable items, workshops, capacity-building, and other day-to-day school needs.
Other activity	A clearly written activity that does not fit the listed choices.

Step 2: Confirm Activities

1. Ensure every intervention has at least one active activity selected (If choosing Others, specify, write a clear description).
2. Review all selected activities to ensure they are appropriate and feasible for each intervention.
3. Click **Confirm Activities** to unlock Budget Estimation.

V

Inputting of Budget Estimation

Forms Tab Step 5: Encode cost estimates and ensure they stay within your allocation ceiling.

Step 1: Enter Realistic Costs

1. Input the estimated budget for each intervention.
2. No intervention should be left with a zero (0) or blank budget.

Step 2: Check Budget Ceiling

1. Compare **Total Estimated Budget** with your **Total Allocation**.
2. If estimated budget is higher, reduce costs or activities before submitting.
3. Review all estimated itemized costs to ensure accuracy before confirming.
4. Click **Confirm Budget**.

The system will block submission if your total estimate exceeds your school's allocation.

VI

Summary & Submission

Forms Tab Step 6: Review your consolidated proposal and execute the official submission.

Step 1: Review the Plan Summary

1. Click **View Implementation Summary**.
2. Verify total interventions, total learners, activities, and total budget.

Step 2: Type CONFIRM & Submit

1. Click **Submit Final Plan**.
2. Type **CONFIRM** in the confirmation box.
3. Click **Confirm & Submit**.
4. Verify your status pill switches to **Submitted**.

After submission, wait for Division Office review before treating the plan as ready for utilization tracking.

F

Utilization Tab

Record actual spending and milestones once the plan is approved.

Step 1: Check Quarter Status

QUARTER	PERIOD COVERED
Phase 1 (Q1)	July, August, September
Phase 2 (Q2)	October, November, December
Phase 3 (Q3)	January, February, March

Step 2: Record Spending & Status

1. For each planned intervention, enter the amount utilized for the active quarter.
2. Select status: **Not Started**, **Ongoing**, or **Completed**.
3. If the amount is higher than the original estimate for that intervention, provide a clear justification.
4. Click **Save Quarterly Updates**.

Budget Allocation Limit Note: Quarterly utilization for a specific intervention can exceed its original estimated budget as long as a clear justification is provided. However, total cumulative utilization across all interventions must never exceed the school's official total budget allocation.



Troubleshooting & Checklist

Quick solutions to common issues and pre-submission readiness checklist.

Step 1: Resolve common planning issues

ISSUE	LIKELY CAUSE	ACTION
A section is locked	A previous section has not been confirmed.	Return to the earlier section and confirm it first.
Budget cannot be submitted	The total estimate may exceed the allocation.	Reduce or reprioritize the plan.
Beneficiaries are flagged	One or more interventions have no learner counts.	Add realistic target learners for each intervention.
Activities are flagged	One or more interventions have no selected activity.	Add at least one activity or a clear Other activity.
Utilization is unavailable	The plan may still be in planning, pending review, or disapproved.	Check the dashboard status before continuing.

Step 2: Use this review checklist

☐ The logged-in school is correct.

☐ The official allocation is visible and reviewed.

☐ The submission window is open before final submission.

☐ All required planning sections are confirmed.

☐ Total budget is within the official allocation.

☐ The Dashboard status matches the expected stage.

Step 3: Ask for help when needed

1. Take note of the school name, fiscal year, page where the issue happened, and the exact message shown.
2. Capture a screenshot if possible.
3. Report the issue to the designated system support or Division Office focal person.

H

Pre-submission and post-submission checklist

Use this final checklist before typing CONFIRM or before reporting a plan as ready for review.

Step 1: Check completeness

- | | |
|---|--|
| ☐ Priority Improvement Areas are selected and confirmed. | ☐ At least one intervention is selected and confirmed. |
| ☐ Every intervention has target learners and counts. | ☐ Every intervention has at least one activity or a clear Other activity. |
| ☐ Every intervention has a reasonable budget estimate. | ☐ Budget total is within official allocation. |

Step 2: Check review quality

1. Make sure priority areas, interventions, beneficiaries, activities, and budgets tell one coherent story.
2. Remove interventions with zero beneficiaries, zero budget, or no activities.
3. Use remarks or Other activity text only when it adds clear review value.
4. Print or save the report if the school needs an internal copy before submission.

Step 3: Track what happens after submission

1. The Dashboard should show the plan as Submitted or Pending Review.
2. If reviewed, move to utilization when the tracking period opens.
3. When utilization opens, update only the active quarter and save quarterly updates.

Final operating rule: Move through SIIF in order: allocation review → plan draft → confirmed sections → final submission → review status → utilization tracking.

InsightED SIIF Hub · Check Allocation → Draft Sections in Order → Attest & Submit → Track Utilization