



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

DIVISION MEMORANDUM
SGOD-2025- 610

TO: **REY I. JATICO** - School Principal II, Baylimango NHS
WENY P. AMORES - School Principal III, Potungan NHS
ALLAN D. BENDAÑO - School Principal I, Sulangon NHS

Digitally signed by
Jay S. Montealto
Date: 2025.09.19
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FROM: **JAY S. MONTEALTO, EdD, JD, CESO VI**
Schools Division Superintendent *MS*

DATE: 18 September 2025

SUBJECT: **SUBMISSION OF DOCUMENTS FOR APPLICATION FOR CONVERSION
FROM NON-IMPLEMENTING UNIT TO IMPLEMENTING UNIT**

1. Pursuant to DepEd Order No. 40, s. 2014, titled "*Establishment, Merging, Conversion, and Naming/Renaming of Public Schools, and Separation of Public School Annexes in Basic Education*", this Office informs the concerned schools of the process for conversion from Non-Implementing Unit (Non-IU) to Implementing Unit (IU) status.

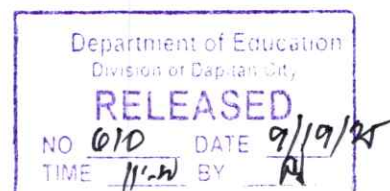
2. This initiative is also in adherence to the Quality Basic Education Development Plan (QBEDP), the 5-Point Agenda, and the SHRINE Framework, particularly on the strategic levers of decentralization for transparency and accountability in governance.

3. In line with this, **the concerned school heads are directed to comply the requirements based on the checklists**, hereto attached, **for submission to the Division Office on or before October 03, 2025:**

- Checklist of Requirements (Page 20, DepEd Order No. 40, s. 2014)
- Application for Agency Code/Activation of Organization Code (Page 222, Citizen's Charter v.2025 – Central Office Internal Services)
- Application Documents for Non-Implementing Unit High School to Implementing Unit conversion (Page 352, Citizens Charter 2025 – Quality Assurance Division, RO)

4. The Division Program Review and Evaluation Committee (DPREC) shall convene to deliberate on the submitted requirements and ensure compliance with the prescribed guidelines.

5. For guidance and strict compliance.



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Republic of the Philippines
Department of Education

26 AUG 2014

DepEd ORDER
No. **40**, s. 2014

**ESTABLISHMENT, MERGING, CONVERSION, AND NAMING/ RENAMING
OF PUBLIC SCHOOLS, AND SEPARATION OF PUBLIC
SCHOOL ANNEXES IN BASIC EDUCATION**

To: Undersecretaries
Assistant Secretaries
Bureau Directors
Directors of Services, Centers and Heads of Units
Regional Directors
Schools Division Superintendents
Heads, Public Elementary and Secondary Schools
All Others Concerned

1. The Department issues the enclosed **Revised Guidelines on the Establishment, Merging, Conversion, and Naming/Renaming of Public Schools, and Separation of School Annexes in Basic Education**. It aims to provide comprehensive guidelines to streamline, synchronize and update the aforementioned work processes.
2. The systems and procedures including the criteria set therein shall be used as guide by the DepEd Central and Field Offices/Units as well as the Department's external stakeholders to ensure that schools to be established, merged, converted, and named/renamed and the school annexes separated from their mother schools are in accordance with DepEd quality standards to enhance the delivery of basic education.
3. All provisions of DepEd rules, regulations, and issuances, which are inconsistent with these guidelines are hereby repealed or modified accordingly.
4. This Order shall take effect immediately upon its issuance.
5. Immediate dissemination of and strict compliance with this Order is directed.


BR. ARMIN A. LUISTRO FSC
Secretary

Encl.: As stated

Reference: DepEd Order: No. 29, s. 2011

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

POLICY

RULES AND REGULATIONS

SCHOOLS

Model: Guidelines Establishment Merging Conversion Revised
0476-June 27, 2014/7-3

- b. In case of merging of secondary schools:
 - b.1 Issuance of agency code, if none yet;
 - b.2 Transfer of the corresponding appropriations and Direct Release of Funds to the merged schools, if ready to assume the responsibility as Implementing Unit;
 - b.3 Merging of plantilla items of the merged high schools into one (1) Personal Services Itemization and Plantilla of Personnel (PSIPOP). Excess teaching and non-teaching plantilla items based on the existing DepED-DBM Staffing Standards shall be transferred to other schools in need of such positions; and
- c. Recording or booking up of school properties under the name of the merged schools.
- 4. The criteria and necessary documents for submission with regard to merging of schools are stipulated under Part VI, Item B.3 of these guidelines.

A.4 On Conversion of Schools

a. Conversion of a High School without Fiscal Autonomy (Non-Implementing Unit) into a High School with Fiscal Autonomy (Implementing Unit)

- 1. A high school without fiscal autonomy may be converted into an Implementing Unit, subject to the criteria set under Part VI, Item B.4.a of these guidelines.
- 2. The SDS shall request DepED Central Office through the Regional Office, for the issuance of Agency Codes to qualified high schools. All requests evaluated and endorsed by the Regional Office shall be verified and validated by the Accounting Division, Finance Service (FS), DepED Central Office. Requests found in order shall be forwarded to the DBM for approval.

b. Conversion of School(s) into an Integrated School

- 1. **Conversion into Integrated School** is the expansion of an elementary or secondary school, or the combination of existing elementary and secondary schools adjacent to each other into one (1) school to offer complete basic education. Thus, the establishment of an Integrated School (IS) may be done thru the expansion of an existing elementary or secondary school, or the combination of elementary and secondary schools adjacent to each other to offer complete basic education. The

B.4 CONVERSION OF SCHOOLS

- a. **Conversion of a High School Classified as Non-Implementing Unit Into a High School Classified as Implementing Unit** (refer to Annexes C-4a and D-4a for the Checklist and Sample Evaluation Sheet, respectively)

The school must meet the following conditions:

CRITERIA	REQUIRED DOCUMENTS
1. The school must have a Principal position per latest PSIPOP and at least twenty (20) teachers.	School's latest and updated PSIPOP.
2. The school must have an agency code and designated/appointed financial staff (<i>Bookkeeper and Disbursing Officer</i>); and capability to comply with the submission of financial reports to oversight agencies such as Commission on Audit (COA), DBM, National Economic and Development Authority (NEDA), Senate, House of Representatives, etc.	a. Approval of School's Agency Code by DBM b. Designation documents duly signed by the School Head; c. Certificates of Training attended by the designated/appointed financial staff related to financial management; and d. Certification of the School Head as to the capability of the school to comply with the submission of financial reports to oversight agencies such as COA, DBM, NEDA, House of Representatives, etc.
3. With at least Php 6 million appropriations based on current GAA (i.e PS, MOOE and CO)	a. Copy of the current GAA where the appropriation of the school is reflected; and b. EBEIS data on enrolment per grade level for the current school year.
4. The proposed conversion was requested by the School Head, and reviewed/evaluated and endorsed by the Division and Regional Offices before forwarding the same to DepED Central Office.	a. Letter-request from the School Head addressed to the SDO; b. Endorsement letter from the SDO to Regional Office; and c. Endorsement letter from the Regional Office to DepED Central Office.

- b. **Conversion of School(s) into an Integrated School** (Refer to Annexes C-4b and D-4b for the Checklist and Sample Evaluation Sheet, respectively)

CRITERIA	REQUIRED DOCUMENTS
1. The school(s) is/are listed in the EBEIS.	DepED School ID(s).
2. In case of expansion of school,	a. Letter-request for the conversion of school

49. Application for Agency Code/Activation of Organization Code

This service is an application of any government unit including offices, instrumentality for a code specifically intended only for the requesting office/unit.

Office or Division:	Accounting			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Non-implementing Units/Division Offices			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Copy of the current GAA where the appropriation of the school is reflected		Division Office		
2. Duly signed latest and updated Personnel Services Itemization and Plantilla of Positions (PSIPOP) and with Principal position. Financial staff (ADAS II and III) and with at least twenty (20) teachers		Division Office (HRMO)		
3. Copy of attested appointment paper of the current School Principal and Reassignment Order, if any		Division Office (HRMO)		
4. Copy of attested appointment paper of School Bookkeeper (ADAS III) and School Disbursing Officer (ADAS II)		Division Office (HRMO)		
5. Copy of Certificate of trainings/seminars attended by financial staff related to Financial Management		Concerned Staff		
6. Certification of the School Head as to the capacity of the School to comply with submission of financial reports to COA, DBM, NEDA, House of Representatives, etc. duly noted by Schools Division Superintendent		School Principal		
7. Duly signed EBEIS data on enrolment per grade level for the current school year including School Profile.		Division Office - Planning Officer		
8. Letter Request for the Issuance of Agency Code by the "current" School Head addressed to the Schools Division Office		School Principal		
9. Indorsement letter from Schools Division Office to Regional Office		Division Office		
10. Indorsement letter from the Regional Office concerned		Regional Office		
<i>Such other pertinent supporting documents as are required by the nature of expense</i>				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Endorse request for Agency Code/activation of Organization Code with required supporting documents to DepEd Central Office - Accounting Division	1.1 Receive request for Issuance of Agency Code/activation of Organization Code	None	2 minutes	Philip Cauba/ Flordeliza Baga/ Arlene Thomas

	1.2. Prepare Checklist for the requesting Division/ School as guide for review	None	5 minutes	Philip Cauba/ Flordeliza Baga/ Arlene Thomas
	1.3. Review/Evaluate requestas to completeness of submitted documents and sort/arrange documents according to the checklist)	None	30 minutes	Philip Cauba/ Flordeliza Baga/ Arlene Thomas
	1.4. Review Checklist if all required supporting documents are complied	None	5 minutes	Philip Cauba/ Flordeliza Baga/ Arlene Thomas
	1.5. Prepares Indorsement Letter to DBM all evaluated requests on a quarterly basis	None	30 minutes	
Total		None	1 hour and 12 minutes	

H. Quality Assurance Division

1. Application for Establishment, Merging, Conversion, and Naming/Renaming of Public Schools and Separation of Public Schools

Official Recognition for Establishment, Merging, Conversion, and Naming/Renaming of Public Schools and Separation of Public Schools. This is open to Public Schools applying for Establishment, Merging, Conversion, and Naming/Renaming of Public Schools and Separation of Public-School Annexes in Basic Education.

Office or Division:	Quality Assurance Division	
Classification:	Highly Technical	
Type of Transaction:	Government to Government (G2G)	
Who may avail:	Public Schools within the Region	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
A. Establishment of Public Elementary/Secondary Schools		
1.Action slip (1 original copy)		DepEd SDO
2.Evaluation slip (1 original copy)		DepEd SDO
3. Application Documents (1 original copy each document)		
a. Indorsement Letter		DepEd SDO PTA or Barangay CouncilClient
b. Letter request to open a school addressed to the SDS		
c. Feasibility study, duly recommended/endorsed by the SDS indicating thefollowing: (i) Justification on the need to establish aschool; (ii) Proposed Organizational Structure; (iii) School Environment (environmental scanning/situational analysis); (iv) Proposed School Development Plan;and (v) Proposed Budget/Budgetary Requirements (to cover the proposed school's crucial resources)		
d. Division Inspection Report signed by the SDS		DepEd SDO
e. Sangguniang Bayan/ Panlungsod Resolution supporting the establishment of a school,duly approved by the Municipal/City Mayor, indicating therein the proposed name of the school		Office of the Municipal/City Mayor
f. List of prospective enrollees per grade level,indicating their names, ages, addresses and/or school where they are currently enroled		Client
g. Justification on the need for establishment of an MG school, if necessary		Client
h. Certification from the SDS that no private high school within the Municipality/ City is participating in the GASTPE Program of DepEd, or that GASTPE participating high school has reached its allocation or number of available slots or Justification by theSDS on the need to establish a public school to cater to the elementary school graduates/students who cannot afford to enroll in a private high school		DepEd SDO- Office of the SDS
i. Map, preferably drawn toscale, showing the distances		Client

<p>covering five (5) years to include among others, the following: (i) Current and projected enrollment for 5 school years, by grade level; (ii) Proposed budgetary requirements for its Personnel Services, MOOE, and Capital Outlay; (iii) Strategic Plan regarding the curriculum and instructional supervision of the proposed school; (iv) School Site Development Plan of the schools to be merged, including proposed school building, as needed</p> <p>g. Updated Status Report of the schools to be merged with regard to their existing crucial resources</p> <p>h. Inventory of learning resources of both schools to be merged</p> <p>i. Inventory of PSIPOP of both schools to be merged</p> <p>j. Duly notarized MOA on merging schools, drawn up by and between the SDS and School Heads concerned indicating among others, the crucial resources for the proposed merged school</p> <p>k. Duly signed Designation of Order for the OIC/TIC of the merged schools</p> <p>l. Duly approved Sangguniang Bayan/ Panlungsod Resolution supporting the merging of schools</p> <p>m. Certification from the LGU signed by the Municipal/City Mayor, as the case maybe, where the LGU shall continue to provide funds for the operation and maintenance of the merged school</p> <p>n. Any document such as but not limited to Deed of Donation, Deed of Sale or Contract of Usufruct for 50 years executed in favor of DepEd; Original Certificate of Title (OCT) or Transfer Certificate of Title (TCT) in the name of DepEd, reflecting the size and boundaries of the school site</p>	<p>Client</p> <p>Property Custodians of both schools to be merged</p> <p>Client</p> <p>Client</p> <p>Office of the SDS</p> <p>Office of the Municipal/City Mayor</p> <p>Office of the Municipal/City Mayor</p> <p>Client</p>
2. Action Slip (1 original copy)	DepEd SDO
3. Evaluation Slip (1 original copy)	DepEd SDO
E. Conversion of School	
1. Action slip (1 original and 1 photocopy)	DepEd SDO
2. Evaluation slip (1 original and 1 photocopy)	
<p>3a. Application Documents for Non-Implementing Unit High School to Implementing Unit conversion (1 original copy each document)</p> <p>a. DREC Evaluation Report</p> <p>b. School's latest and updated PSIPOP</p> <p>c. Approval of school's agency code by DBM</p> <p>d. Designation documents duly signed by the School Head</p> <p>e. Certificates of Training attended by the designated/appointed financial staff related to financial management</p> <p>f. Certification as to the capability of the school to comply with the submission of financial oversight agencies such as COA, DBM, NEDA, House of Representatives, etc.</p> <p>g. Copy of the current GAA where the appropriation for</p>	<p>DepEd SD</p> <p>Client</p> <p>DBM</p> <p>School Head</p> <p>Client</p> <p>School Head</p> <p>Client</p>

<p>the school is reflected</p> <p>h. Enhanced Basic Education Information System (EBEIS) data on enrollment per grade level for the current school year</p> <p>i. Letter request addressed to the SDO</p> <p>j. Endorsement letter from SDO to the Regional Office</p> <p>k. Endorsement letter from the RO to Central Office</p>	<p>Client</p> <p>School Head</p> <p>DepEd SDO – Office of the SDS</p> <p>DepEd RO – Office of the RD</p>
<p>3b. Application Documents for Elementary/ Secondary School(s) into an Integrated School (1 original copy each document)</p> <p>a. Indorsement Letter</p> <p>b. Evaluation Report for DREC</p> <p>c. DepEd School ID(s)</p> <p>d. Letter request for the conversion of school(s) into an IS addressed to SDS</p> <p>In case of expansion of existing school:</p> <ul style="list-style-type: none"> • Feasibility study on the proposed expansion of school, duly recommended/endorsed by the SDS • IS Implementation Plan covering five (5) years to include among others, the following: (i) Current and projected enrollment for 5 school years, by grade level; (ii) Proposed budgetary requirements for Personnel Services, MOOE, and Capital Outlay; (iii) Operational Plan regarding curriculum and instructional supervision of the proposed IS; and (iv) School Site Development Plan to include proposed schools' buildings, as needed • Certification signed by the School Head, duly attested by the SDS on the excess classrooms, tables, chairs and other resources to be used for the expansion of elementary or secondary school • Inventory of learning resources prepared by the School's Property Custodian, as validated by the SDO • Updated PSIPOP of other concerned school(s) • Updated Status Report with regard to school's existing crucial resources <p>In case of merging or combination of existing elementary and secondary schools:</p> <ul style="list-style-type: none"> • Feasibility study on the proposed expansion of school, duly recommended/endorsed by SDS • IS Implementation Plan covering five (5) years to include among others, the following: (i) Current and projected enrollment for 5 school years, by grade level; (ii) Proposed budgetary requirements for Personnel Services, MOOE, and Capital Outlay; (iii) Operational Plan regarding curriculum and instructional supervision of the proposed IS; and (iv) School Site Development Plan to include proposed schools' buildings, as needed • Inventory of learning resources prepared by the 	<p>DepEd SDO – OSDS</p> <p>DepEd SDO</p> <p>Client</p> <p>Client</p> <p>Client</p> <p>Client</p> <p>School Head</p> <p>School Property Custodian</p> <p>Client</p> <p>Client</p> <p>Client</p> <p>Client</p>