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

March 24, 2026

REGIONAL MEMORANDUM

No. **362** s. 2026

**FY 2026 IMPLEMENTATING GUIDELINES ON THE UTILIZATION OF
GMS MOOE FUNDS FOR IMPROVEMENT AND ACQUISITION OF
SCHOOL SITES PROGRAM**

To: Schools Division Superintendents
Division Legal Officers
STO Technical Assistants
All Others Concerned

- Attached herewith is **Memorandum-OULLA-2026-842** entitled FY 2026 Implementing Guidelines on the Utilization of GMS MOOE Funds for Improvement and Acquisition of School Sites Program.
- Relative thereto, the Schools Division Offices are hereby reclustered as follows:

SDO WITH PROGRAM SUPPORT FUND	CLUSTERED WITH (SDO CITIES WITHOUT SUPPORT FUND)
LEYTE DIVISION	DIVISIONS OF TACLOBAN CITY, ORMOC CITY, AND BAYBAY CITY
SOUTHERN LEYTE DIVISION	MAASIN CITY DIVISION
NORTHERN SAMAR DIVISION	NONE
SAMAR (WESTERN) DIVISION	DIVISIONS OF CATBALOGAN CITY AND CALBAYOG CITY
EASTERN SAMAR DIVISION	BORONGAN CITY DIVISION
BILIRAN DIVISION	NONE

- Immediate dissemination of and compliance with this Memorandum are desired.

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SALUSTIANO T. JIMENEZ JD, EdD, CESO III
Regional Director
Officer of the Regional Director *fr*

Enclosures: Memorandum
References: None

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

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SCHOOL TITLING CLUSTER SDOS

ORD-LU-HJGO



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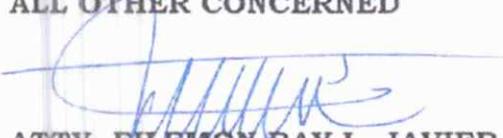


Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEGAL AND LEGISLATIVE AFFAIRS

MEMORANDUM
OULLA-2026- 942

TO : REGIONAL DIRECTORS
CONCERNED SCHOOLS DIVISION SUPERINTENDENTS
CONCERNED DIVISION BUDGET OFFICERS
CONCERNED DIVISION LAWYERS
ALL OTHER CONCERNED

FROM : 
ATTY. FILEMON RAY L. JAVIER
Undersecretary for Legal and Legislative Affairs

SUBJECT : FY 2026 IMPLEMENTING GUIDELINES ON THE UTILIZATION OF GMS-
MOOE FUNDS FOR IMPROVEMENT AND ACQUISITION OF SCHOOL
SITES PROGRAM

DATE : MAR 11 2026

I. RATIONALE

The Improvement and Acquisition of School Sites (IASS) Program is a critical initiative aimed at ensuring the availability of safe, accessible, and legally secured school sites for the effective delivery of basic education. The Program seeks to acquire school sites currently occupied by the school but which are not titled under the name of the Department of Education (DepEd), and new school sites to address classroom congestion, environmental concerns, and safety requirements. It likewise provides for the payment of just compensation for existing school sites pursuant to final and executory court decisions, negotiated sales, and the expropriation of privately owned lands occupied by DepEd schools, in accordance with Republic Act No. 10752, or the Right-of-Way Act.

To support its implementation, the General Appropriations Act (GAA), which is enacted annually, provides funding allocation under a specific line item corresponding to the IASS Program. However, for Fiscal Year (FY) 2026, the appropriated funds under the Maintenance and Other Operating Expenses (MOOE) IASS line item amounting to Php32,460,000 are insufficient to fully support the operational and legal requirements of the Program in the field.

In view of the identified funding gap and the urgency of sustaining the conduct of activities related to land acquisition, titling, and the payment of just compensation, additional funds charged against the General Management and Supervision - Maintenance and Other Operating Expenses (GMS-MOOE) are being allocated to augment the FY 2026 IASS appropriation, thereby ensuring the uninterrupted implementation of the Program's priority activities of the department.

Accordingly, this policy is issued to prescribe the proper, efficient, and transparent utilization of GMS-MOOE funds in support of the implementation of the IASS Program by the concerned field offices, consistent with existing policies and standards and in accordance with the accounting and auditing principles.

II. SCOPE

These guidelines establish processes and protocols for the utilization of the funds downloaded to Province SDOs. These funds are designated to enhance titling efforts for public school sites within the basic education sector to ensure that education investment will be protected.

The DepEd Central Office (DepEd CO), through the Sites Titling Office (STO), will oversee the progress in terms of implementation based on their approved Work and Financial Plan (WFP) aligned to the STO mandate.

III. FUNDING REQUIREMENTS

The STO is responsible for the allocation of funds to field offices for downloading annually, based on a thorough assessment of their absorptive capacity. At the beginning of each fiscal year, the STO shall provide a breakdown of the fund allocations to the Schools Division Offices (SDOs). The allocation will be distributed based on historical data on the use of previously downloaded funds and will be compared to the previous year's approved WFP to ensure that the use of funds aligns with the overall goal of the STO.

The funding requirement for the implementation of this policy, amounting to **One Hundred Sixty-Six Million Eighty-Eight Thousand One Hundred Pesos (P166,088,100)**, shall be charged against the GMS-MOOE appropriation provided under Republic Act No. 12314 or the FY 2026 General Appropriations Act.

These funds shall be downloaded to the Province SDOs through issuance of the Sub-Allotment Release Order (Sub-ARO).

IV. UTILIZATION OF FUNDS

The funds downloaded to Province SDOs, including the National Capital Region, shall be used for the following:

- a. Province-wide coordination meetings which includes the City SDOs within the jurisdiction of the Province SDO;
 - b. Payment of expenses in the participation to the sites titling-related capacity development activities (e.g., training, orientation, seminar, workshop and similar activities);
 - c. Payment in the conduct of school site survey in the covered schools of the Province SDO, including City SDOs with proper coordination;
 - d. Payment of transportation and other allowable expenses of the Province SDO personnel and invited persons from other government agencies and private individuals in the conduct of survey for the sites titling activities;
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- e. Provision of technical assistance in schools within the Province SDOs including city schools in coordination with the concerned City SDO;
- f. Payment of salaries and wages of hired/renewed TAs under Contract of Service;
- g. Payment on the notarization of school sites titling-related documents;
- h. Payment of meals/snacks in the conduct of meetings;
- i. Payment of supplies and materials for office operations;
- j. Payment of certified true copies of titles, tax declarations, certifications in connection with due diligence activities in school sites titling; and
- k. Payment for the purchase/procurement of the following goods and services:
 - i. purchase of supplies and materials necessary to support the office operations;
 - ii. procurement of services intended to sites titling-related concern; and
 - iii. procurement on the lease of survey equipment to be used in the survey of school sites

The utilization of FY 2026 downloaded funds herein shall be expended with utmost prudence and that no irregular, unnecessary, extravagant, excessive, and unconscionable expenses shall be incurred.

The allocated funds **shall not be allowed** to be used for the following:

- a. Procurement of laptops and printers;
- b. Payment of donors tax and transfer tax;
- c. Previous taxes and arrears;
- d. Previous penalties and dues;
- e. Purchase of mobile phone;
- f. Purchase of load expenses;
- g. Procurement/purchase of equipment that may categorize as capital outlay; and
- h. Further release of funds to schools.

While the allocated funds are charged against the FY2026 GMS current funds, it is necessary that the said funds shall be utilized on or before **June 30, 2026**. All procurement activities shall ensure that it will be implemented within the said period.

All related expenses in the abovementioned allowable activities with corresponding funding requirements shall be charged against the downloaded funds in accordance with existing government budgeting, accounting, auditing, and procurement rules and regulations.

V. USE OF BALANCES

Any excess amount or resulting balance may be utilized for expenses related to the implementation of the IASS covered by this issuance, 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 particular outcome aligned with the objective of this issuance.

VI. MONITORING AND REPORTING

1. Province SDOs are required to submit a utilization report every tenth day of the succeeding month to the DepEd CO, through the STO, copy furnishing the Finance Service, Budget Division (FS-BD) and Policy and Planning Service,
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Planning and Programming Division (PPS-PPD). This is to ensure proper and timely implementation of this policy for equitable, efficient, and effective use of the downloaded funds using the **Table 2: FY 2026 Division Monthly Status Report on the Downloaded Funds and its Physical Accomplishment**. The utilization report shall detail the total amount (i.e., obligated and disbursed) spent in a given period including physical accomplishment to ensure that expenditures are monitored properly aligned with the approved WFP.

2. The Monthly Status Report shall be submitted by the Province SDO to the DepEd CO, through the STO via its email address: sto.fieldoffices@deped.gov.ph no later than the first week of the following month.
3. The STO shall consolidate the submitted reports, both physical and financial, from all Province SDOs into one comprehensive document, which is to be reported by the STO Supervising Director or his duly authorized representative to the Executive Committee (EXECOM) lead as part of the progress report of sites titling operations, with copy furnished to Finance Service – Budget Division and Planning Service – Planning and Programming Division for information and reference.

VII. ROLES AND RESPONSIBILITIES

To ensure the effective and transparent implementation of this policy, the following offices shall perform the corresponding roles and responsibilities:

1. DepEd Central Office (CO) – Sites Titling Office (STO)

The STO at the DepEd CO is responsible for overseeing the nationwide effort in securing public school sites to be named under the DepEd and allocating funds to Province SDOs.

It shall be the roles and responsibilities of the STO to:

- Provide overall policy direction and technical guidance in the implementation of the IASS Program;
- Provide equitable allocation of funds to Province SDOs and download the allocated funds for the implementation of their planned programs, projects, and activities.
- Determine and communicate the fund allocation to Regional Offices and/or Schools Division Offices, as applicable, based on absorptive capacity and approved WFP;
- Review and evaluate submitted EM and utilization reports;
- Monitor and assess the physical and financial accomplishments of the implementing units;
- Consolidate reports and submit progress updates to the Oversight and EXECOM; and
- Recommend necessary policy enhancements to strengthen program implementation.

2. Regional Offices (ROs)

The STO focal person at the Regional Office shall monitor and provide support and assistance to the implementation of school site titling-related programs, projects and activities. This also ensures that funds allocated to Province SDOs are utilized efficiently following the issued implementing guidelines. The RO shall act as the intermediary between the STO in DepEd CO and the Province SDOs

In addition, it shall be the roles and responsibilities of the Regional Offices to:

- Provide oversight and ensure compliance of SDOs within their jurisdiction with this policy;
- Review and endorse the WFPs and reports submitted by the SDOs prior to submission to the DepEd CO, when applicable;
- Monitor the implementation of sites titling activities within the region; and
- Provide technical assistance and coordination support to SDOs.

3. Province Schools Division Offices (SDOs)

At the Division Office, they are tasked to utilize the funds provided with them by the Central Office for the implementation of their planned programs, projects, and activities in accordance with the issued implementing guidelines. With the ultimate goal of securing school site ownership of public schools in basic education under the name of DepEd.

It shall be the roles and responsibilities of the Province SDOs to:

- Prepare and implement the approved WFP consistent with the objectives of the IASS Program;
- Ensure the proper, lawful, and prudent utilization of downloaded funds in accordance with existing budgeting, accounting, auditing, and procurement rules and regulations;
- Maintain complete documentation of financial transactions and physical accomplishments;
- Submit accurate and timely monthly utilization and accomplishment reports to the DepEd CO through the prescribed reporting mechanism; and
- Ensure that all activities are completed within the prescribed utilization period.

For related concerns and clarifications, please coordinate with Cecilio D. Peralta, Administrative Officer V, Sites Titling Office, Office of the Undersecretary for Legal and Legislative Affairs or through email address sto.fieldoffices@deped.gov.ph and mobile number

VII. REFERENCES

- Department of Budget and Management (2012) 'Often Misconstrued Budget Terminologies' <https://www.dbm.gov.ph/wpcontent/uploads/2012/03/PGB-B6.pdf>
- DepEd Order No. 11, s. 2021 titled "Guidelines on the Operationalization of the Project Management Information System"
- Office Order 00-OSEC-2024-306 titled the Amendments to Office Order 00-OSEC,, 2023-023 (Updated Implementing Guidelines on the Hiring and Renewal of COS Workers in the DepEd-CO) dated December 16, 2024.
- Office Order 00-OSEC-2023-023 Updated Implementing Guidelines on the Hiring and Renewal of Contract of Service Workers in the Department of Education Central Office dated February 13, 2023

**Allocation of Funds for Contract of Service (CoS) Personnel Covering Salaries and Operation Expenses for Sites
Titrating Activities charged Against GMS Current Funds (First Tranche)**

OFFICE	TOTAL SALRIES ALLOCATION	OPERATION EXPENSE	TOTAL SALARIES AND WAGES AND OPERATION EXPENSES
Regional Office I			
Ilocos Norte	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Ilocos Sur	P 1,003,200.00	P 50,000.00	P 1,053,200.00
La Union	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Pangasinan I	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Regional Office II			
Batanes	P 250,800.00	P 30,000.00	P 280,800.00
Cagayan	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Isabela	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Nueva Vizcaya	P 1,194,600.00	P 50,000.00	P 1,244,600.00
Quirino	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Regional Office III			
Aurora	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Bataan	P 943,800.00	P 50,000.00	P 993,800.00
Bulacan	P 1,003,200.00	P 100,000.00	P 1,103,200.00
Nueva Ecija	P 1,194,600.00	P 100,000.00	P 1,294,600.00
Pampanga	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Tarlac	P 1,003,200.00	P 100,000.00	P 1,103,200.00
Zambales	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Regional Office IV-A			
Batangas	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Cavite	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Laguna	P 501,600.00	P 100,000.00	P 601,600.00
Quezon	P 1,445,400.00	P 150,000.00	P 1,595,400.00
Rizal	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Regional Office IV-B			
Marinduque	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Occidental Mindoro	P 943,800.00	P 50,000.00	P 993,800.00
Oriental Mindoro	P 752,400.00	P 50,000.00	P 802,400.00
Palawan	P 1,003,200.00	P 100,000.00	P 1,103,200.00
Romblon	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Regional Office V			
Albay	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Camarines Norte	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Camarines Sur	P 1,445,400.00	P 150,000.00	P 1,595,400.00
Catanduanes	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Masbate	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Sorsogon	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Regional Office VI			
Aklan	P 1,320,000.00	P 50,000.00	P 1,370,000.00
Antique	P 1,194,600.00	P 50,000.00	P 1,244,600.00
Capiz	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Guimaras	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Iloilo	P 1,445,400.00	P 150,000.00	P 1,595,400.00

**Allocation of Funds for Contract of Service (CoS) Personnel Covering Salaries and Operation Expenses for Sites
Titling Activities charged Against GMS Current Funds (First Tranche)**

Regional Office VII			
Bohol	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Cebu	P 1,445,400.00	P 150,000.00	P 1,595,400.00
Regional Office VIII			
Biliran	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Eastern Samar	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Leyte	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Northern Samar	P 1,320,000.00	P 50,000.00	P 1,370,000.00
Samar (Western Samar)	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Southern Leyte	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Regional Office IX			
Zamboanga del Norte	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Zamboanga del Sur	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Zamboanga Sibugay Province	P 1,003,200.00	P 50,000.00	P 1,053,200.00
Regional Office X			
Bukidnon	P 1,320,000.00	P 100,000.00	P 1,420,000.00
Camiguin	P 1,194,600.00	P 30,000.00	P 1,224,600.00
Lanao del Norte	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Misamis Occidental	P 1,194,600.00	P 50,000.00	P 1,244,600.00
Misamis Oriental	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Regional Office XI			
Davao de Oro (Compostela Valley)	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Davao del Norte	P 943,800.00	P 50,000.00	P 993,800.00
Davao del Sur	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Davao Oriental	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Davao Occidental	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Regional Office XII			
Cotabato	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Sarangani	P 1,003,200.00	P 50,000.00	P 1,053,200.00
South Cotabato	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Sultan Kudarat	P 1,194,600.00	P 50,000.00	P 1,244,600.00
CARAGA			
Agusan Del Norte	P 1,194,600.00	P 50,000.00	P 1,244,600.00
Agusan Del Sur	P 1,194,600.00	P 50,000.00	P 1,244,600.00
Province of Dinagat Island	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Surigao del Norte	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Surigao del Sur	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Cordillera Administrative Region (CAR)			
Abra	P 752,400.00	P 50,000.00	P 802,400.00
Apayao	P 1,194,600.00	P 50,000.00	P 1,244,600.00
Benguet	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Ifugao	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Kalinga	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Mt. Province	P 1,445,400.00	P 50,000.00	P 1,495,400.00
Negros Island Region (NIR)			
Negros Occidental	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Negros Oriental	P 1,445,400.00	P 100,000.00	P 1,545,400.00
Siquijor	P 313,500.00	P 50,000.00	P 363,500.00

Allocation of Funds for Contract of Service (CoS) Personnel Covering Salaries and Operation Expenses for Sites Titling Activities charged Against GMS Current Funds (First Tranche)

National Capital Region			
RO-NCR	P 1,299,100.00	P 100,000.00	P 1,399,100.00
TOTAL	P 99,701,800.00	P 5,260,000.00	P 104,961,800.00

Prepared by:


CECILIO D. PERALTA
 Administrative Officer V
 Sites Titling Office

Approved by:


ATTY. CHRISTIAN E. RIVERO
 Director IV
 Supervising Director, Sites Titling Office
 Office of the Undersecretary for Legal and Legislative Affairs

