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

November 4, 2026

REGIONAL MEMORANDUM
No. 1449 s. 2026

DISSEMINATION ON THE LIST OF ELIGIBLE SCHOOLS FOR CONVERSION TO IMPLEMENTING UNITS (IUs) FOR FY 2026

To: Schools Division Superintendents
All Others Concerned

1. Attached is a copy of Memorandum DM-OUHRODI-2026-3980 from the Office of the Undersecretary for Human Resource and Organizational Development and Infrastructure, dated October 14, 2026, entitled "List of Eligible Schools for Conversion to Implementing Units (IUs) This FY 2026."

2. All concerned are enjoined to ensure the immediate dissemination of and compliance with the provisions of the said Memorandum.

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

DEPARTMENT OF EDUCATION
RECORDS SECTION REGIONAL OFFICE NO. VIII
RECEIVED
1449

Enclosures: As stated
References: None
To be indicated in the Perpetual Index under the following subjects:

CONVERSION IMPLEMENTING UNITS SCHOOLS

QAD-MCMS

DEPARTMENT OF EDUCATION
RELEASED
CO - OUHROD
Oct 12, 2026
SED-OM-2026-173
By: H Dacquel 08.13 am

SED-OM-2026-173

Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

RECEIVED
OFFICE OF THE REGIONAL DIRECTOR
SIGNATURE

MEMORANDUM
OM-OUHRODI-2026-3980

DEPARTMENT OF EDUCATION
RECEIVED
RECORDS SECTION REGIONAL OFFICE NO. V
DATE: 10/27/26
TRACKING #: 12477 TIME: 9:10 AM
SIGNATURE:

FOR : **ATTY. EDSON BYRON K. SY,** *Undersecretary for Finance*
REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

E-signed by
Wilfredo Cabral
10/14/2026 8:35:26 PM

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

SUBJECT : **LIST OF ELIGIBLE SCHOOLS FOR CONVERSION TO IMPLEMENTING UNITS (IUs) THIS FY 2026**

DATE : October 14, 2026

This has reference to **DepEd Order No. 033, s. 2025**, titled *"Amendment to DepEd Order No. 40, s. 2014,"* the Department provides guidelines on the establishment, merging, conversion, and naming/renaming of public schools, including the **conversion of Non-Implementing Unit Schools to Implementing Units (IUs)**. The Department advocates strengthening the school system through supporting fiscal autonomy. The Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) is responsible for the identification of schools that have met one of the core criteria of having dedicated School Principal, Administrative Assistant II (Disbursing Officer), and Administrative Assistant III (Senior Bookkeeper).

Further, since IU conversion is contingent on the availability of the required positions, only schools that are confirmed, through profiling and validation, to have the complete staffing complement shall be recommended as eligible for conversion in FY 2026.

In compliance with its role in the conversion of schools into IUs, the BHROD-SED with the assistance of **Regional Offices and School Division Offices through Human Resource Management Officers (HRMOs)** undertook the identification process to identify schools that met the staffing requirements for IU conversion.

In line with this, this Office respectfully transmits the following lists for consideration:

1. **Annex A** List of Eligible Central Schools

2. **Annex B** List of Eligible Non-Central Schools

Kindly access the **Annexes** via this link: tinyurl.com/AnnexesforIUConversion

Once the schools undergo conversion as IU, the **Regional Offices and Schools Division Offices shall ensure that the provision of School Principal, ADAS II (Disbursing Officer), and ADAS III (Senior Bookkeeper) shall remain in these schools**.

Should there be further concerns or clarification, you may contact **Mr. Christopher L. Devera** of **BHROD-SED** through email at bhrod.sed@deped.gov.ph.

For your consideration and appropriate action.