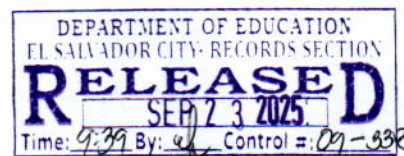




Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY



September 17, 2025

DIVISION MEMORANDUM
NO. 333, s. 2025

CHANGE IN DM NO. 331, S. 2025 RE: UTILIZATION OF SCHOOL INNOVATION
AND IMPROVEMENT FUND (SIIF)

To: Assistant Schools Division Superintendent
Division Chiefs
Division Field Technical Assistance Team (DFTAT)
School Heads, Elementary and Secondary Schools
School-based Administrative Officers II
All Others Concerned
This Division

1. Relative to the Division Memorandum No. 331, s. 2025 re *Utilization of School Innovation and Improvement Fund (SIIF)*, the new schedule of the orientation is on **September 23, 2025 @ 1:00 – 5:00 p.m.** at the SDS Office lobby, Division Office Ruby Building, El Salvador City.
2. All other provisions of the said Memorandum shall remain in effect.
3. This Office shall adhere to Equal Opportunity Principle (EOP) in the steps undertaken for this purpose. Hence, all decisions and actions shall be based on guidelines set forth, with no discrimination on the account of age, gender, identity, sexual orientation, civil status, disability, religion, ethnicity or political affiliation.
4. This Office directs the immediate and wide dissemination of this Memorandum.


RANDOLPH B. TORTOLA

Schools Division Superintendent

ATCH.: As stated
Reference: Reginal Memorandum No. FTAD-2025-708 and 707
To be indicated in the Perpetual Index
under the following subjects:

SIIF 2025

SGOD/mpq

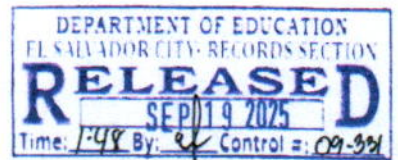


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Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY



September 17, 2025

DIVISION MEMORANDUM
NO. 331, s. 2025

UTILIZATION OF SCHOOL INNOVATION AND IMPROVEMENT FUND (SIIF)

To: Assistant Schools Division Superintendent
Division Chiefs
Division Field Technical Assistance Team (DFTAT)
School Heads, Elementary and Secondary Schools
School-based Administrative Officers II
All Others Concerned
This Division

1. In reference to the Regional Memorandum No. FTAD-2025-707 titled Allocation and Release of the School Innovation and Improvement Fund to Eligible Public Schools to Strengthen Decentralization and Accelerate Literacy Interventions of the Department of Education for Fiscal Year 2025 and Regional Memorandum No. FTAD-2025-708 General Process Flow for the Monitoring of the Physical Accomplishment and Budget Utilization of the SIIF for Fiscal Year 2025, all School Heads, School-based AO II, and DFTAT members are hereby directed to attend the orientation on the utilization of the said fund on **September 22, 2025, 1:00-5:00 p.m.** at the SDS Office lobby, Division Office Ruby Building, El Salvador City.
2. This orientation aims to discuss the following:
 - a) SIIF Guidelines – CID and SGOD Chief, Planning Officer
 - b) Allowable / Not allowable expenses – Division Accountant
 - c) Supplemental APP – Budget Officer
 - d) Online Monitoring Forms – SEPS SMME
3. All School Heads and Administrative Officers are hereby directed bring the draft of the supplemental APP and the latest signed SIP during the orientation. Please ensure 100% attendance.
4. Further, please study and download the following reference materials below as bases in crafting the supplemental APP:
 - a) DepEd Memorandum No.073, s. 2025 (attached in RM No.FTAD-2025-707
 - b) SIIF User Guide accessible through this link <https://tinyurl.com/2025SIIF-UserGuide>
 - c) Orientation Materials are accessible through <https://tinyurl.com/SIIF2025Materials>
5. The deadline for the submission of the supplemental APP is on **September 24, 2025.**



Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY

6. This Memorandum shall serve as Authority to Travel of the participants.
7. This Office shall adhere to Equal Opportunity Principle (EOP) in the steps undertaken for this purpose. Hence, all decisions and actions shall be based on guidelines set forth, with no discrimination on the account of age, gender, identity, sexual orientation, civil status, disability, religion, ethnicity or political affiliation.
8. This Office directs the immediate and wide dissemination of this Memorandum.


RANDOLPH B. TORTOLA
Schools Division Superintendent

ATCH.: As stated
Reference: Reginal Memorandum No. FTAD-2025-708 and 707
To be indicated in the Perpetual Index
under the following subjects:
SIIF 2025

SGOD/mpq



Original Copy of Two

Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO



September 10, 2025

REGIONAL MEMORANDUM
FTAD-2025-708

GENERAL PROCESS FLOW FOR THE MONITORING OF THE PHYSICAL
ACCOMPLISHMENT AND BUDGET UTILIZATION OF THE SCHOOL
INNOVATION AND IMPROVEMENT FUND (SIIF) FOR FISCAL YEAR (FY)2025

To: Schools Division Superintendents
Division of Camiguin
Division of El Salvador City
Division of Lanao del Norte
Division of Misamis Occidental
Division of Misamis Oriental
All Others Concerned

1. Regarding **DepEd Memorandum DM-OUHROD-OUF-2025-2449**, titled **General Process Flow for the Monitoring of the Physical Accomplishment and Budget Utilization of the School Innovation and Improvement Fund (SIIF) for Fiscal Year (FY) 2025**, dated September 2, 2025, this Office, through the Field Technical Assistance Division (FTAD), prompts the School Governance and Operations Division (SGOD) in the Schools Division Offices (SDOs) concerned to ensure the widest dissemination of this issuance to all public elementary and secondary schools in the 4th and 5th class municipalities in the divisions and ensure the monitoring and effective use of the funds of the recipient schools as embodied in DepEd Memorandum No. 073, s. 2025.

2. This issuance aims to provide policy guidance on the utilization of the School Innovation and Improvement Fund (SIIF) in non-implementing schools.

3. Attached are the following references for more details and compliance.

- a. **DM-OUHROD-OUF-2025-2449** on the General Process Flow for the Monitoring of the Physical Accomplishment and Budget Utilization of the School Innovation and Improvement Fund (SIIF) for Fiscal Year (FY) 2025.
- b. **Attachment 1 – User Guide** (User Guide link) for the details. To access the online copy, click [tinyurl.com/2025SIIF- UserGuide](https://tinyurl.com/2025SIIF-UserGuide). (Inclusive in DM-OUHROD-OUF-2025-2449)
- c. **Attachment 2** – Complete list of online forms and links of Schools and SIIF Division Validation and Monitoring Tool.



Address: DepEd Regional Office X, Zone 1, Upper Balulang, Cagayan de Oro City
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Website: r10.depd.gov.ph

Doc. Ref. Code	RS-OUH-F021	Rev	01
Effectivity	01.22.24	Page	1 of 2



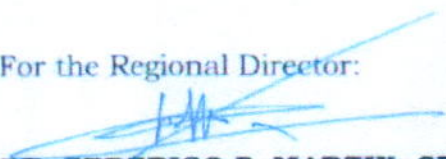
4. Orientation Materials are accessible via <https://tinyurl.com/SIIF2025Materials>.

5. For more information, please contact Ms. Lita F. Base, education program supervisor and FTAD focal person, at 0906-505-6219.

6. This Office directs the immediate and wide dissemination of this Memorandum.

DR. ARTURO B. BAYOCOT, CESO III
Regional Director

For the Regional Director:


DR. FEDERICO P. MARTIN, CESO V
Assistant Regional Director *qpbv*

ATCH: As stated
To be indicated in the Perpetual Index
under the following subjects:

SBM SIIF

RE: Allocation and Release of the School Innovation and Improvement Fund (SIIF)
to Eligible Public Schools to Strengthen Decentralization
and Accelerate Literacy Interventions of the Department of Education
for Fiscal Year 2025

FTAD/bta



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September 10, 2025

REGIONAL MEMORANDUM
FTAD-2025-707

ALLOCATION AND RELEASE OF THE SCHOOL INNOVATION AND IMPROVEMENT
FUND TO ELIGIBLE PUBLIC SCHOOLS TO STRENGTHEN DECENTRALIZATION
AND ACCELERATE LITERACY INTERVENTIONS OF THE DEPARTMENT
OF EDUCATION FOR FISCAL YEAR 2025

To: Schools Division Superintendents
Division of Camiguin
Division of El Salvador City
Division of Lanao del Norte
Division of Misamis Occidental
Division of Misamis Oriental
All Others Concerned

1. Following **DepEd Memorandum No. 073, s. 2025** from the Office of DepEd Secretary **Sonny Angara**, dated August 29, 2025, titled **Allocation and Release of the School Innovation and Improvement Fund (SIIF) to Eligible Public Schools to Strengthen Decentralization and Accelerate Literacy Interventions of the Department of Education for Fiscal Year 2025**, this Office, through the Field Technical Assistance Division (FTAD), in collaboration with Regional Office (RO) identified Functional Divisions, directs the concerned Schools Division Offices (SDOs) with SIIF recipient schools to disseminate, facilitate, manage, and ensure the implementation of the SIIF, whose funds shall be fully utilized by **December 31, 2025**.
2. The SIIF is in line with the Department's commitment to strengthening the operationalization of decentralization as expressed in DO 007, s. 2024 or Policy Guidelines on the Implementation of the Revised School-Based Management System. This SIIF will give support to non-implementing public schools in **4th and 5th class** municipalities, which target the improvement of learner performance and whose activities must align with the schools' Priority Improvement Areas (PIAs) in the School Improvement Plan (SIP) and Annual Improvement Plan (AIP) focusing on literacy and numeracy among Filipino learners.
3. The following are identified SDOs concerned with the SIIF recipient schools, as contained in **Annex A** for the complete list of recipient schools, including Monitoring Form to be prepared by the SDOs for submission to the Regional Office (RO) and Central Office (CO).

Division	No. of SIIF Recipients Schools
Camiguin	47
El Salvador	25
Lanao Del Norte	99
Misamis Occidental	106
Misamis Oriental	67
Total	344

4. Please see the attached **DepEd Memorandum No. 073, s. 2025** and attachments for more details.
5. For more information, please contact Ms. Lita F. Base, education program supervisor and FTAD focal person, at 0906-505-6219.
6. This Office directs the immediate and wide dissemination of this Memorandum.

DR. ARTURO B. BAYOCOT, CESO III
Regional Director

For the Regional Director:

DR. FEDERICO P. MARTIN, CESO V
Assistant Regional Director

ATCH: As stated
To be indicated in the Perpetual Index
under the following subjects:

SBM SIIF

RE: Allocation and Release of the School Innovation and Improvement Fund (SIIF)
to Eligible Public Schools to Strengthen Decentralization
and Accelerate Literacy Interventions of the Department of Education
for Fiscal Year 2025

FTAD/lita



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Effectivity	01.22.24	Page	2 of 2





Republic of the Philippines
Department of Education

AUG 29 2025

DepEd MEMORANDUM

No. **073**, s. 2025

**ALLOCATION AND RELEASE OF THE SCHOOL INNOVATION AND IMPROVEMENT
FUND TO ELIGIBLE PUBLIC SCHOOLS TO STRENGTHEN DECENTRALIZATION
AND ACCELERATE LITERACY INTERVENTIONS OF THE DEPARTMENT
OF EDUCATION FOR FISCAL YEAR 2025**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Schools District Supervisors
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 No. 007, s. 2024, titled Policy Guidelines on the Implementation of the Revised School-Based Management System, the Department embarks on providing non-implementing public schools in 4th- and 5th-class municipalities with a School Innovation and Improvement Fund (SIIF) that primarily aims to mitigate the effects of inequities in access to education resources.

2. The SIIF shall be utilized exclusively for fiscal year 2025, to support school initiatives that target the improvement of learner performance, addressing 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 revisit and review the Priority Improvement Areas on improving literacy and numeracy based on their School Improvement Plan and Annual Implementation Plan and existing learner assessment data;
- b. Schools shall ensure that appropriate interventions are identified to address the priority improvement areas on literacy and numeracy;
- c. Schools division offices (SDOs) shall ensure alignment of identified interventions with the needs of target learners, and whenever necessary, provide feedback and technical assistance;

- d. Regional offices shall continuously capacitate the SDOs as providers of technical assistance; and
- c. The Central Office shall ensure the effective implementation of the policy by
- i. allocating funds for school innovation and improvement;
 - ii. providing necessary communication and advocacy materials; and
 - iii. developing training programs for teachers, school heads, and other relevant DepEd personnel.
4. 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.
5. Immediate dissemination of this Memorandum is desired.

SONNY ANGARA
Secretary

Encl.:
As stated

References:
DepEd Order (Nos. 007, s. 2024) and 008, s. 2019

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

FUNDS
LEARNERS
OFFICIALS
PROGRAMS
PROJECTS
SCHOOLS

(Enclosure to DepEd Memorandum No. 073, s. 2025)

**ALLOCATION AND RELEASE OF THE SCHOOL INNOVATION AND IMPROVEMENT
FUND TO ELIGIBLE PUBLIC SCHOOLS TO STRENGTHEN DECENTRALIZATION
AND ACCELERATE LITERACY INTERVENTIONS OF THE DEPARTMENT OF
EDUCATION (DEPED) FOR FISCAL YEAR (FY) 2025**

I. RATIONALE

The Department of Education (DepEd), through DepEd Order No. 007, s. 2024, or the *Policy Guidelines on the Implementation of the Revised School-Based Management (SBM) System*, promotes effective school management by fostering stakeholder collaboration to improve the learning environment. Guided by Republic Act (RA) No. 9155, the SBM Framework advances decentralized decision-making and participatory governance through mechanisms such as the School Governance Council (SGC). While the law does not mandate specific resources, it empowers schools to respond to local needs and address inequities more directly.

Despite these policies, disparities persist among schools in resources, stakeholder engagement, and access to basic education inputs. Results of the Comprehensive Rapid Literacy Assessment (CRLA) for School Year 2024-2025 show a national increase of 22 percentage points in the proportion of grade-level readers between the beginning and end of the school year (BOSY vs. EOSY). Despite this, data shows that some schools face acute challenges resulting in lower than average improvements or even backsliding of learners during the school year. Notably, many of these schools are in LGUs with below-average funding under their Special Education Fund (SEF). This demonstrates that while progress is being made nationally, inequities remain concentrated in the most disadvantaged schools and communities.

In recognition of these challenges, the School Innovation and Improvement Fund (SIIF) aims to empower under-resourced schools to implement evidence-based and locally-driven interventions to improve literacy and numeracy outcomes. The urgency of this effort is underscored by alarming national data showing that 91% of Filipino 10-year-olds struggle with reading comprehension, and many older learners perform below grade level. By directing resources to schools most affected by learning poverty, the SIIF offers a strategic way to address these learning gaps, strengthen school capacity, and promote inclusive and quality education for all learners.

II. SCOPE

All eligible public schools shall adopt the foregoing guidelines in availing of additional resources under the SIIF. The policy covers the application, process, release of funds, and other relevant information.

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III. GENERAL GUIDELINES AND PROCEDURES

1. **Eligibility:** Public schools in the 4th and 5th class municipalities, which are non-implementing units, are eligible for SIIF support. The schools shall be identified by the Finance Service - Budget Division (FS-BD). See **Annex A** for the complete list of Recipient Schools.
 2. **Funding Allocation:** Identified eligible schools shall receive SIIF based on the number of enrollees. The use of funds shall be subject to applicable budgeting, accounting, and auditing rules and regulations.
 3. **Source and Use of Funds:** SIIF comes from the FY 2024 General Appropriations Act (RA 11975) under MOOE. With support from SDO, schools **must fully utilize the funds by December 31, 2025** following **item no. 23 of DepEd Order No. 29, s. 2019** *"only the maintaining balance and funding for outstanding checks issued, if any, should remain in the schools Bank account after the unexpended balance and net interest income earned as of December 31 of every year"*; and **section 3.5 of the NBC no. 595** *"After the end of validity period, all unreleased appropriations, unobligated allotments, and obligated allotments for goods/services/projects not yet delivered, rendered, or completed, and accepted shall revert to the unappropriated surplus of the General Fund and shall not thereafter be available for expenditure except by subsequent legislative enactment."*
 4. **Program Basis:** Activities must align with Priority Improvement Areas (PIAs) in the SIP and AIP, **focusing on literacy and numeracy goals.**
 5. **Allowable Activities:** Initiatives must target improvements in basic and functional literacy and numeracy for learners in Key Stages 1-3, as defined in **DepEd Order No. 10, s. 2024**, provided that the expenses charged against the SIIF are eligible under **DepEd Order No. 008, s. 2019**, *Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by Schools*, or any other relevant policies and guidelines issued by oversight agencies and DepEd.
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IV. PROCEDURES

Process Flow on Revisiting, Aligning, Validating, and Implementing School Plans

Revisiting and Reviewing the SIP and AIP	Submitting the SIP and AIP for Quality Assurance	Implementing Initiatives
School <i>(1st week of September)</i> The School Community Planning Team (SPT), in collaboration with the SGC, shall revisit and review the SIP and AIP. Schools shall also use their existing learner assessment data to identify appropriate interventions focused on improving learning outcomes focused on literacy and numeracy. The identified interventions shall be encoded in the SIIF Online Form.	School <i>(1st week of September)</i> After the review, School Heads of eligible schools shall accomplish the SIIF Online Form, ensuring that appropriate interventions are selected based on learner needs. SDO <i>(Whenever necessary)</i> SDO provides technical assistance and based on the feedback, the school updates its data inputs using the "Edit Response" feature of the SIIF Online Form.	School <i>(September-December 2025)</i> The school implements the approved projects and activities targeting the improvement of literacy and numeracy.

1. REVISITING, ALIGNING, VALIDATING, AND IMPLEMENTING SCHOOL PLANS

a. School Improvement Plan Review and Alignment

Schools shall revisit their SIP and AIP to ensure that literacy and numeracy are identified as PIAs. Further, the SGC, upon the approval of the School Head, may propose programs to the Local School Board (LSB) to support projects that enhance learners' literacy and numeracy.

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b. Submission and Quality Assurance

After reviewing the SIP and AIP, the schools shall input their PIAs on literacy and numeracy, as well as their aligned projects and activities, into the **SIIF Online Form**. The SDOs shall monitor alignment and provide feedback to schools using a **Division Validation and Monitoring Tool**.

A separate strand memorandum shall be released detailing the complete process for accomplishing the SIIF Monitoring Tools.

c. Implementation of Initiatives

Submission in the monitoring tool marks the start of implementation. Schools are expected to carry out planned activities and use SIIF effectively to address identified needs and improve learner outcomes.

2. BUDGET ALLOCATION AND FUND RELEASE

a. Computation and Distribution

The Finance Service-Budget Division (FS-BD) calculates each school's SIIF allocation based on the latest learner data from the Learners Information System (SY 2024-2025) as attached in Annex A. Funds will be released to SDOs via Sub-Allotment Release Orders (Sub-AROs) and transferred to schools as cash advances. The SDOs shall release 100% of the funds, subject to the availability of cash allocation and compliance with requirements stipulated herein.

b. Fund Utilization

Schools must use the SIIF strictly for learner performance improvement initiatives, following **COA Circular No. 2023-004**, **DepEd Order No. 29, s. 2019** and **NBC No. 595**. SIIF liquidation shall be treated independently from regular MOOE reporting.

c. Liquidation and Reporting

School-Level Reporting

School Heads shall submit monthly liquidation reports to their SDOs using prescribed templates. These reports should reflect **actual financial accomplishments**.

For school-level reporting, refer to **Annex B**, *Status of Downloaded Funds for School Innovation and Improvement*.

Consolidated Reporting

- SDOs shall review and consolidate school reports for submission to Regional Offices (ROs) using the prescribed template in **Annex B**.
 - ROs evaluate and forward regional reports to the Finance Service - Accounting Division of the DepEd Central Office by the 20th of each month using the prescribed template in **Annex C**.
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- The Finance Service will consolidate financial reports for submission to relevant offices. A standard reporting template will be provided. SIIF reports remain part of the regular MOOE consolidation submitted to the Finance Service.

V. MONITORING AND TECHNICAL ASSISTANCE

Central Office Oversight

The Human Resource and Organizational Development (HROD) Strand, through the BHROD-SED, leads the evaluation of the implementation of the policy. It shall coordinate with the Learning Systems Strand, and other appropriate offices for the purpose of program evaluation. Findings will inform guidelines and program improvements.

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