



Republic of the Philippines  
**Department of Education**  
 REGION VI – WESTERN VISAYAS  
 SCHOOLS DIVISION OF AKLAN

September 9, 2025

**DIVISION MEMORANDUM**

No. 494, s. 2025

**ADDITIONAL MOOE ALLOCATION FOR SCHOOL INNOVATION AND IMPROVEMENT FUND (SIIF) TO SCHOOL UNDER 4<sup>TH</sup> AND 5<sup>TH</sup> CLASS MUNICIPALITIES**

TO: Public Schools District Supervisors  
 School Heads of Public Elementary Secondary and Integrated Schools  
 All Other Concerned

1. This is to inform the school heads concerned of Elementary Schools, and Junior High Schools that there is an additional MOOE funds for Non-Implementing Schools under 4<sup>th</sup> and 5<sup>th</sup> class municipalities for the implementation of School Innovation and Improvement Fund (SIIF) through the released of Sub-Allotment Release Order (Sub-ARO) from the Central Office thru the Office of the Undersecretary for Finance. Below is the allocation downloaded to the Division of Aklan to wit:

Funding Year	PAP	Amount	No. of Recipient Schools
FY 2024 Continuing Appropriation	Operation of Schools - Elementary School (Kinder to Grade 6)	2,974,000.00	35
FY 2024 Continuing Appropriation	Operation of Schools - Junior High School (Grade 7 – 10)	989,000.00	7
<b>Total</b>		<b>3,963,000.00</b>	<b>42</b>

2. This will be released as a separate cash advance on top of your regular quarterly release of School MOOE for 2025. School Heads are advised to submit their request for Cash Advance upon receipt of the approved Supplemental AIP. **All cash advances must be liquidated until December 16, 2025.**
3. Attached herewith, for your reference, an annex A showing the SIIF allocation per school. In this regard, school heads are advised to prepare a Supplemental Annual Implementation Plan (AIP). Furthermore, the use of the said funds shall be subject to the provision stated under DepEd Memorandum 073 s.2025 and DepEd Order No. 8, s.2019 dated May 2, 2019.
4. For immediate dissemination and for appropriate action.

**FELICIANO C. BUENAFE JR., CESO VI**  
 Schools Division Superintendent

Encl. : as stated  
 Reference : DepEd Order No. 8, s. 2019 dated May 2, 2019

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

ALLOTMENT LIST SCHOOLS  
 RULES AND REGULATIONS

/MAJ/GDI



Poblacion, Numancia, Aklan  
 Tel/Fax No. (036) 265 3744 | (036) 265 3737 | (036) 265 3738 | (036) 265 3740 | (036) 265 3741  
 Website: <http://www.depedaklan.online>  
 Email Address: aklan.1958@deped.gov.ph



Republic of the Philippines  
**Department of Education**  
 REGION VI – WESTERN VISAYAS  
 SCHOOLS DIVISION OF AKLAN

ENCLOSURE TO DIVISION MEMORANDUM NO. \_\_\_\_\_, s. 2025

**ANNEX A LIST OF RECIPIENT SCHOOLS**

ADDITIONAL MOOE ALLOCATION FOR FY 2025 (4th and 5th Class LGUs)						ANNEX A - ES
P/A/P: 31040010002000 - OPERATION OF SCHOOLS - ELEMENTARY						
FUND SOURCE: FY 2024 GAA, CONTINUING APPROPRIATION						
Region	Division Code	Division	Municipality	BEIS School ID	School Name	MOOE Allocation (in Pesos)
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114700	Alegria ES	107,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114701	Bagongbayan Elementary School	51,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114702	Bel-is ES	50,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114703	Buruanga Elementary School	160,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114704	Cabugao PS	54,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114706	Katipunan ES	92,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114707	Mayapay Elementary School (Mayapay PS)	63,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114708	Pepe Elementary School (Pepe PS)	80,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114709	Santander ES	99,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114710	Tabungyan Elementary School	50,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114711	Tag-osip Elementary School	50,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	114712	Tigum ES	91,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	178002	Balusbos PS	50,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	500182	Habana Integrated School	124,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	114763	Agcawilan Silakat Nonok ES	68,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	114764	Bugasongan ES	66,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	114765	Ibao ES	74,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	114767	Sta. Cruz Bigaa ES	50,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	114768	Tayhawan Elementary School	62,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	114769	Uldario P. Custodio ES	81,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	178007	Prudencio T. Yerro ES	65,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	500171	Lezo Integrated School	182,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114925	Juan B. Molo-Afga Elementary School	69,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114926	Baybay Elementary School	74,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114928	Dapdap Elementary School	68,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114929	Dumatad ES	60,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114931	Laniga-Napatag PS	50,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114932	Panayakan Elementary School	139,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114933	Sengio L. Taligatos ES	72,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114934	Tagas Elem. School	121,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114936	Tangalan ES	154,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	114937	Tondog Elementary School	61,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	500173	Tamalagon Integrated School	182,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	500183	Jawili Integrated School	101,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	501181	Vivo Integrated School	54,000
		<b>Division of Aklan Total</b>				<b>2,974,000</b>
ADDITIONAL MOOE ALLOCATION FOR FY 2025 (4th and 5th Class LGUs)						ANNEX A-IHS
P/A/P: 31040010003000 - OPERATION OF SCHOOLS - JUNIOR HIGH SCHOOL						
FUND SOURCE: FY 2024 GAA, CONTINUING APPROPRIATION						
Region	Division Code	Division	Municipality	BEIS School ID	School Name	MOOE Allocation (in Pesos)
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	302318	Buruanga National High School	106,000
Region VI - Western Visayas	0806001	Division of Aklan	BURUANGA	500182	Habana Integrated School	108,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	302304	Catalino M. Prado National High School	139,000
Region VI - Western Visayas	0806001	Division of Aklan	LEZO	500171	Lezo Integrated School	223,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	500173	Tamalagon Integrated School	241,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	500183	Jawili Integrated School	116,000
Region VI - Western Visayas	0806001	Division of Aklan	TANGALAN	501181	Vivo Integrated School	56,000
		<b>Division of Aklan Total</b>				<b>989,000</b>



Poblacion, Numancia, Aklan  
 Tel/Fax No. (036) 265 3744 | (036) 265 3737 | (036) 265 3738 | (036) 265 3740 | (036) 265 3741  
 Website: <http://www.depedaklan.online>  
 Email Address: [aklan.1958@deped.gov.ph](mailto:aklan.1958@deped.gov.ph)



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
  - e. 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](mailto: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.

nl

ef

### III. GENERAL GUIDELINES AND PROCEDURES

1. **Eligibility:** Public schools in the 4<sup>th</sup> and 5<sup>th</sup> 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.

ch 2

#### 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
<b>School</b> <i>(1<sup>st</sup> week of September)</i>	<b>School</b> <i>(1<sup>st</sup> week of September)</i>	<b>School</b> <i>(September-December 2025)</i>
<p>The <b>School Community Planning Team (SPT)</b>, in collaboration with the <b>SGC</b>, shall revisit and review the <b>SIP</b> and <b>AIP</b>. Schools shall also use their existing learner assessment data to identify appropriate interventions focused on improving learning outcomes focused on literacy and numeracy.</p> <p>The identified interventions shall be encoded in the <b>SIIF Online Form</b>.</p>	<p>After the review, School Heads of eligible schools shall accomplish the SIIF Online Form, ensuring that appropriate interventions are selected based on learner needs.</p>	<p>The school implements the approved projects and activities targeting the improvement of literacy and numeracy.</p>
	<p><b>SDO</b> <i>(Whenever necessary)</i></p>	
	<p><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.</i></p>	

#### 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.

*sh*     *or*     *;*

**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**.

*Handwritten initials: "D" and "M"*

- 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.

sh me