



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

August 20, 2026

DIVISION MEMORANDUM
OSDS- 2026 - 148

**SCHOOL INNOVATION AND IMPROVEMENT FUND (SIIF) MANAGEMENT
PROCESS**

To: Assistant Schools Division Superintendent
School Heads
Administrative Officer II
School-based Finance Personnel
This Division

1. In reference to **DepEd Memorandum No. 048, s. 2026**, titled "*Allocation and Release of the School Innovation and Improvement Fund to Non-Implementing Unit Public Schools to Strengthen Decentralization Practices in the Department of Education for Fiscal Year 2026*," the Department of Education aims to enhance learner outcomes in literacy and numeracy and strengthen school-level participatory governance, in alignment with the decentralized management principles under Republic Act (RA) No. 9155, otherwise known as the *Governance of Basic Education Act of 2001*.
2. In this regard, the Division Office has developed the **SIIF Fund Management Process** to ensure the uniform, efficient, transparent, and orderly processing and release of the SIIF allocation to all recipient schools.
3. All concerned are hereby advised to refer to **Annex A** for the **SIIF allocation of each recipient school and the five (5) steps of the SIIF Fund Management Process**, which shall serve as a guide in the proper processing, utilization, monitoring, and liquidation of the fund.
4. For the required documentary submissions, all concerned shall refer to **Annex B**, which contains the **Checklist of Supporting Documents** to guide the recipient schools in the proper processing and utilization of their respective SIIF allocations.
5. For the information, guidance, and compliance of all concerned.

CARLOS G. SUSARNO PHD., CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Enclosures: None.



Address: Alunan Highway, Poblacion, Tacurong City 9800
Telephone Numbers: (064)-200-6316; 0919-065-6425
Email: tacurong.city@deped.gov.ph
Website: depedtacurong.org



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Reference: None

Allotment: None

To be included in the perpetual Index under

RECORDS

JGS/OSDS/DM/SCHOOL INNOVATION AND IMPROVEMENT FUND (SIIF) MANAGEMENT PROCESS/August 20, 2026



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Annex A. **SIIF Allocation**

 Republic of the Philippines Department of Education CITY SCHOOLS DIVISION OF TACURONG City of Tacurong 	
LIST OF ELEMENTARY AND SECONDARY SCHOOLS	
ELEMENTARY	SIIF
EAST Cluster	
Amado Fernandez Central School	74,500.00
Pedregosa - Acosta Elementary School	55,000.00
Tina Elementary School	55,000.00
San Emmanuel Elementary School	55,000.00
Casilda P. Venus Elementary School	55,000.00
San Rafael Elementary School	55,000.00
Victorina P. Dasmariñas Elementary School	55,000.00
WEST Cluster	
New Isabela Central Elementary School	74,500.00
Kalandagan Elementary School	55,000.00
J. Hector Lacson Elementary School	55,000.00
Maria Z. Bayya Elementary School	65,000.00
NORTH Cluster	
Maria A. Montilla Memorial Elementary School	65,000.00
Dr. Manuel J. Griño Memorial Central School	65,000.00
Buenaflor Elementary School *	55,000.00
New Lagao Elementary School	55,000.00
Abang - Suizo Integrated School	74,500.00
San Antonio Elementary School	55,000.00
SOUTH Cluster	
Josue Alcasid Central Elementary School	55,000.00
Jose V. Lagon Sr Elementary School (UKES-previous name)	65,000.00
Rajah Muda Elementary School	55,000.00
Rajah Muda Elementary School-BEAM	
Lancheta-Magallon Elementary School	55,000.00
Elisa P. Bernardo Memorial Elementary School	55,000.00
Elisa P. Bernardo Memorial Elementary School-BEAM	
Lourdes Pama Elementary School	55,000.00
CENTRAL Cluster	
Tacurong Pilot Elementary School	74,500.00
SECONDARY	
Apolinario S. Bernardo Memorial National High School	65,000.00
Rajah Muda National High School	55,000.00
San Emmanuel National High School	74,500.00
Upper Katungal National High School	55,000.00
San Pablo National High School	65,000.00
TOTAL	P1,752,500.00



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5 Steps in School Innovation and Improvement Management Process



STEPS IN THE
PREPARATION OF SIIF
FUND MANAGEMENT

Program Holder - School Head



Step 1: Preparation of SIP, AIP, Market Scoping, PPA, PPMP, APP, WFP, SMCP, SOB and Purchase Request



Step 2: Approval of All Budget Plans, PPAs, SOB and Purchase Request to Division Office



Step 3: Request for SIIF Fund Downloading



Step 4: Disbursement of SIIF Fund



Step 5: Liquidation of SIIF Fund

Step 1: Preparation of the SIP, AIP, Market Scoping, PPA, PPMP, APP, WFP, SMCP, SOB and Purchase Request

Key Considerations:



The **Program Holder** shall prepare all the budget plans, PPA, Summary of Budget (SOB) and Purchase Request



The deadline of submission is on September 7, 2026.



The proposed activity shall be aligned with the allowable activities identified and categorized under DepEd Memorandum No. 048, s. 2026.





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Step 2: Approval of All Budget Plans, PPAs, SOB and Purchase Request to Division Office

Key Considerations:



Signatories for SIIF Budget plans:

Prepared by: School Head/Program Holder

Certified As to availability of Fund
Budget Officer

Approved by:
Schools Division Superintendent
(need an initial of SGOD Chief and ASDS)



Step 3: Request for SIIF Fund Downloading

Key Considerations:



The Program Holder/School Head shall prepare the documents for the request of downloading



Supporting Documents:

4 copies - Disbursement Voucher

4 copies - Obligation Request Slip (ORS)

2 copies - Approved Summary of Budget (SOB). *Please attach the Checklist of supporting documents above the DV.*



Signatories:

Box A of DV & ORS: SGOD Chief

Box B of ORS: Budget Officer

Box B of DV Accounting Entries:

Debit: Advances for Operating Expenses - 1990101000

Credit: Cash, mds - 1010404000

Box C of DV - Division Accountant

Box D of DV - SDS





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Step 4: Disbursement of SIIF Fund

Key Considerations:



The Cluster/School Bookkeeper shall prepare the Disbursement Voucher.



The Cluster/School Disbursing Officer shall prepare and pay the check.

Please attach the Checklist above the DV.



The Program Holder shall prepare and submit the complete supporting documents required for the processing and payment of the disbursement, with the assistance of the School Administrative Officer II (AO II), as necessary.

Strictly implement the policy: "NO COMPLETE SUPPORTING DOCUMENTS, NO PAYMENT."



Step 5: Liquidation of SIIF Fund

Key Considerations:



The Program Holder/School Head shall submit the Liquidation Report in 3 copies.

Copy 1 - COA Copy (Original)

Copy 2- Accounting Copy

Copy 3 - School Copy



The SIIF Liquidation Report shall be submitted on or before **forty five (45) working days** from the date the funds are downloaded or credited to the school's account.

Last day of submission is on **December 3, 2026**

All schools shall use a **BROWN FOLDER for the submission of SIIF Liquidation Reports*





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Annex B. **Checklist of Supporting Documents**

CHECKLIST OF DOCUMENTARY REQUIREMENTS
(Please arrange the requirements according to the order in the checklist)

SIIF Request for Downloading

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV) (Yellow Bond Paper)	4		
2	Obligation Request Slip (4 copies)	4		
3	Approved Summary of Budget (SOB)	1	1	

Other Documents: (as needed)	

Checked by:

ICU In - charge



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CHECKLIST OF DOCUMENTARY REQUIREMENTS

(Please arrange the requirements according to the order in the checklist)

**Procurement of Goods and Services
 (DIRECT ACQUISITION P 200,000.00 and below)**

PAYEE:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

PARTICULARS:	
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No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1	Disbursement Voucher (DV)	3		
2	Signed Market Scoping, from Program Holder or end-user	1	1	
3	Approved PPAs	1	1	
4	Justification for Procurement outside PS-DBM, if applicable	1	1	
5	Memorandum or Invitation letter, if applicable	1	1	
6	Approved Purchase Request (PR) with stamped "VERIFIED" included in the PPA by the Procurement Section	1	1	
7	Authorization from the HOPE for choosing Direct Acquisition as Mode of Procurement	1	1	
8	Purchase Order	1	1	
9	Original copy of Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit, and total value, duly signed by the dealer or his authorized representative.	1	1	
10	Delivery receipt duly received	1	1	
11	Requisition and Issuance Slip (RIS), if applicable	1	1	
12	Inventory Custodian Slip (ICS), (below P50,000.00), if applicable	1	1	
13	Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of the Agency or his duly authorized representative.	1	1	
14	Letter to the Auditor	1	1	
15	Acknowledgement Receipt (for training kits, Polo Shirt and others), if applicable	1	1	



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16	Attendance (for meetings/seminars), if applicable	1	1	
17	Pictures (Training/Meeting proper, polo Shirt, Tarpaulin, Food and supplies), if applicable	1	1	
18	Official Receipt/Sales or Service Invoice (for reimbursement)	1	1	
19	BIR FORM 2307	1	1	

Other Documents: (as needed)	

Checked by:

Cluster/School Bookkeeper



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CHECKLIST OF DOCUMENTARY REQUIREMENTS

(Please arrange the requirements according to the order in the checklist)

SIIF LIQUIDATION REPORT

SCHOOL:		AMOUNT:	
DATE SUBMITTED:		DATE RECEIVED:	
DATE RETURNED:		DATE COMPLIED:	

No.	Requirements	No. of Copies		Remarks
		Original	Photocopy/ies	
1.	Checklist of Documentary Requirements (<i>SIIF Liquidation Report</i>)	1	2	
2	Liquidation Report (Appendix 44)	1	2	
3	Approved AIP & SMCP	1	2	
4	Approved APP	1	2	
5	Approved School Operating Budget (SOB)	1	2	
6	DV of Cash Advance	1	2	
7	ADA (From Cash Section)	1	2	
8	CDR	1	2	
9	Bank Reconciliation	1	2	
10	List of Outstanding Check	1	2	
11	Bank Statement	1	2	
12	List of Cancelled/Stale Check	1	2	
13	Cancelled/Stale Check	1	2	
14	ACIC should be attached before the DV of each transaction.	1	2	
15	Photocopy of Issued Check, shall be attached to the front of Approved Disbursement Voucher	1	2	
16	Approved Disbursement Voucher	1	2	
17	Complete and Accurate Supporting Documents	1	1 (Only for School Copy)	

(Copy 1 – COA, Copy 2 – School, Copy 3 – Accounting)

Checked by: _____

Liquidation Report Checker

All schools shall use a brown folder for the submission of SIIF Liquidation Report



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