



Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
Schools Division of Tabuk City

Office of the Schools Division Superintendent



Reference Number: RU-2026-100

October 22, 2026

DIVISION MEMORANDUM

No. 481, s. 2026

GUIDELINES ON THE REPORTING OF FUND UTILIZATION AND PHYSICAL ACCOMPLISHMENTS UNDER THE SCHOOL INNOVATION AND IMPROVEMENT FUND (SIIF) FOR FY 2026

To: Assistant Schools Division Superintendent
Chief Education Supervisors/Chiefs of Functional Divisions
Public School District Supervisors
All Public Elementary and Secondary/Integrated School Heads
All Others Concerned

1. Pursuant 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*" and Strand Memorandum DM-OUHRODI-2026-2748, this Office issues operational guidelines to all recipient Non-Implementing Unit (Non-IU) public elementary and secondary schools. These instructions aim to establish strict fiscal discipline, enforce accurate reporting, and streamline the monitoring of physical accomplishments and budget utilization through the official InsightED Platform.

2. Recipient schools shall observe strict conformity to their approved Annual Implementation Plan (AIP) / SIIF Plan based on the allowable expenditure parameters provided for under DM 48, s. 2026 / Work and Financial Plan (WFP) in executing activities. Actual physical accomplishments (e.g., number of learner beneficiaries served, reproduced/printed remedial materials, LAC sessions conducted, etc.) and financial expenditures must correspond to the targets stipulated in the approved plan.

3. In accordance with the national implementation schedule, 100% obligation of the downloaded funds shall be completed by December 31, 2026. Moreover, physical accomplishments and fund utilization reports shall be submitted online through the InsightED Landing Portal (<https://stride.deped.gov.ph/insighted/>). All recipient school heads shall strictly observe the following reporting timelines:

Milestone / Deadline	Required Action / Report	Responsible Office
4th Week of Sept 2026	Submission of Q1 Physical & Financial Utilization Report in InsightED (must follow SDO Finance liquidation acceptance)	School Head, Disbursing Officer & SDO Finance Unit
4th Week of Dec 2026	Submission of Q2 Utilization Report; 100% Obligation Deadline for all FY 2026 SIIF Allocations	School Head, Disbursing Officer & SDO Finance Unit



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DepEd Tayo Tabuk City

Milestone / Deadline	Required Action / Report	Responsible Office
4th Week of March 2027	Submission of Q3 Final Utilization Report & Year-End Implementation Report	School Head, Disbursing Officer, SDO Finance Unit & SDO SGOD / CID-PSDS

4. To ensure that there is no overreporting and premature encoding on the online portal, utilization reporting **shall only be done after Liquidation Reports have been officially reviewed, verified, and accepted by the Finance Unit** of our Division Office. Reporting based merely on cash advance releases or unverified disbursements is not allowed.

5. Continuous support and monitoring shall be provided through the Division Field Technical Assistance Team (DFTAT) composed of PSDS, OSDS Finance, and SGOD personnel assigned to the district, and via the InsightED System. Furthermore, SIIF accomplishments shall be reported during scheduled district quarterly program implementation review (PIR).

6. Immediate dissemination of and strict compliance with this Memorandum are desired.

Digitally signed
by
CHRISTOPHER
C. BENIGNO
Date: 2026.10.22
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CHRISTOPHER C. BENIGNO PhD, EdD, CESO, VI
OIC-Schools Division Superintendent

Encls:

None

References:

DepEd Memorandum No. 048, s. 2026; DM-OUHRODI-2026-2748

sgod/smme/kaa/DM-2026-2026SIIF_UtilizationReporting
October 15, 2026