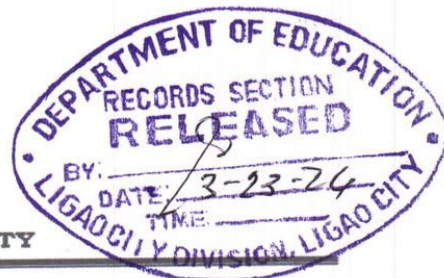


Republic of the Philippines
Department of Education
Region V- Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



Office of the Schools Division Superintendent

March 23, 2026

DIVISION MEMORANDUM

No. **0135** s. 2026

32326199

**LIST OF SCHOOL SITES WITH EXECUTED DEEDS OF DONATION WITH
OUTSTANDING TAXES, DUES AND OTHER ARREARS**

To: All Public Elementary and Secondary School Heads
All Others Concerned

1. In compliance with the attached Sites Titling Office Memorandum STO-2026-039 (Annex 1) dated March 16, 2026 directing all Schools Division Offices (SDOs) to submit a comprehensive list of school sites with outstanding taxes, dues and other arrears, including applicable penalties and surcharges, ALL the public elementary and secondary schools are advised to provide the following:
 - a. School ID;
 - b. School Name;
 - c. Year Donated;
 - d. Lot Area (sq.m); and
 - e. Estimated Amount of Taxes, Dues, and Other Arrears
 - f. Estimated Amount of Penalties and Surcharges
 - g. Other Remarks
2. The information must be submitted on or before 25th March, 2026 for consolidation.
3. For further clarification, you may coordinate with Ms. Jingky Nieva at 0951-007-4005 and jingky.nieva@deped.gov.ph or at FB/Messenger: Jingky Nieva.
4. For information, guidance and compliance.

NYMPHA D. GUEMO

Schools Division Superintendent *yi*



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR LEGAL AND LEGISLATIVE AFFAIRS

Sites Titling Office

MEMORANDUM
STO-2026- 039

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

FROM :  **ATTY. CHRISTIAN E. RIVERO**
Director IV
Supervising Director, Sites Titling Office
Office of the Undersecretary for Legal and Legislative Affairs

SUBJECT : SUBMISSION OF LIST OF SCHOOL SITES WITH OUTSTANDING TAXES, DUES AND OTHER ARREARS AND UPLOADING OF AVAILABLE OWNERSHIP DOCUMENTS

DATE : MARCH 16, 2026

In line with the continuing mandate and initiatives of the Sites Titling Office (STO) to secure school sites under the name of the Department of Education (DepEd), this Office is undertaking measures to ensure that school properties intended for titling and registration are free from any financial obligations or encumbrances that may impede or delay the processing thereof.

In this regard, all Schools Division Offices (SDOs) are hereby directed to submit a comprehensive list of school sites with outstanding taxes, dues, and other arrears, including applicable penalties and surcharges. This particularly applies to school sites previously donated or transferred to DepEd through a Deed of Donation or other deeds of conveyance, where such financial obligations affect the titling process, transfer of ownership, or registration of the property in the name of the Department.

The report to be submitted shall include the following information:

1. School ID;
2. School Name;
3. Year Donated;
4. Lot Number;
5. Lot Area (sq.m.); and
6. Estimated Amount of Taxes, Dues, and Other Arrears

For uniformity and ease of consolidation, all concerned offices are instructed to use only the prescribed template (*Annex 1*) attached to this Memorandum.

The fully accomplished and duly signed report shall be submitted not later than **26 March 2026 (Thursday)** in PDF and excel format through the email address sto.fieldoffices@deped.gov.ph, with a copy furnished to the official email address of the respective Regional Offices.

The information to be submitted shall serve as the basis for assessing financial obligations affecting school sites and for facilitating appropriate coordination with local government units (LGUs) and relevant national government agencies regarding possible solutions to address these obligations such as settlement, exemption, condonation, or any other lawful resolution in support of the Department's School Site Titling Program.

Furthermore, the SDOs are required to upload all available ownership documents of school sites within their respective jurisdiction through the School Sites Ownership-Document Management System (SSO-DMS) not later than **27 March 2026 (Friday)**. They are likewise instructed to validate all remaining unvalidated school sites under their coverage and ensure the completion of the validation process, thereby achieving a zero-balance of unvalidated entries. The corresponding documents for all newly-validated sites must also be uploaded within the same deadline. The documents to be uploaded shall be used for the review and consolidation of the database of the STO. The SSO-DMS may be accessed through the link <https://ssodms.deped.gov.ph>.

For further clarification, you may coordinate with Mr. Danilo C. Bognot, Jr. at 0927-965-4279 or through email at sto.fieldoffices@deped.gov.ph.

Immediate dissemination and strict compliance with this Memorandum are hereby enjoined.

Doc No. 111978
STO26

Annex 1

LIST OF SCHOOL SITES WITH EXECUTED DEEDS OF DONATION WITH OUTSTANDING TAXES, DUES AND OTHER ARREARS

Region: _____

Division: _____

No.	School ID	School Name	Year Donated	Lot No.	Lot Area (sq.m.)	Estimated Amount of Taxes, Dues, and Other Arrears	Estimated Amount of Penalties and Surcharges	Other Remarks
1								
2								
3								
4								
5								
6								
TOTAL								

Prepared by:

Reviewed and Certified by:

Approved by:

Technical Assistant/Division Engineer

Division Lawyer

Schools Division Superintendent