



Republic of the Philippines  
**Department of Education**  
NEGROS ISLAND REGION

MAR 25 2026

**REGIONAL MEMORANDUM**

No. 314, s. 2026

**DISSEMINATION OF MEMORANDUM STO-2026-039  
RE: SUBMISSION OF LIST OF SCHOOL SITES WITH  
OUTSTANDING TAXES, DUES AND OTHER ARREARS AND  
UPLOADING OF AVAILABLE OWNERSHIP DOCUMENTS**

TO: OIC- Assistant Regional Director  
Schools Division Superintendents  
All Others Concerned

1. Pursuant to Memorandum STO-2026039, all concerned are hereby directed to accomplish and submit a list of school sites with outstanding taxes, dues and other arrears.
2. For uniformity, all concerned offices are instructed to utilize the prescribed format (*Annex 1*) attached to the referenced Memorandum.
3. All submissions must be emailed to [sto.fieldoffices@deped.gov.ph](mailto:sto.fieldoffices@deped.gov.ph) not later than March 26, 2026 (Thursday).
4. Immediate dissemination of and compliance with this Memorandum are desired.

**RAMIR B. JYTICO EdD, CESO III**  
Regional Director

Encl.: As stated  
Reference: As stated



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](mailto: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](mailto:sto.fieldoffices@deped.gov.ph).

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

Doc No. 111978  
STO26

**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								
<b>TOTAL</b>								

Prepared by:

Reviewed and Certified by:

Approved by:

\_\_\_\_\_  
Technical Assistant/Division Engineer

\_\_\_\_\_  
Division Lawyer

\_\_\_\_\_  
Schools Division Superintendent