



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DAVAO DEL NORTE

Office of the Schools Division Superintendent


DIVISION MEMORANDUM
OSDS-2026- 0036

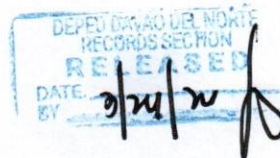
To: Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Heads
All Others Concerned

Subject: **COMPLIANCE TO THE MEMORANDUM ON SUBMISSION OF LIST OF SCHOOL SITES WITH OUTSTANDING TAXES, DUES, AND OTHER ARREARS AND UPLOADING OF AVAILABLE OWNERSHIP DOCUMENTS**

Date: March 24, 2026

1. Herewith is Sites Titling Memorandum STO-2026-039 dated March 16, 2026, relative to the **Submission of List of School Sites with Outstanding Taxes, Dues, and Other Arrears and Uploading of Available Ownership Documents, contents are self-explanatory.**
2. For immediate compliance.


REBONGAMIL R. BAGUIO
Assistant Regional Director
Concurrent, Officer-in-Charge
Office of the Schools Division Superintendent



OSDS/VOG

FN:/Compliance to the memorandum on submission of list of school sites with outstanding taxes, dues and other arrears and uploading of available ownership documents



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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



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 _____