



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

February 10, 2026

DIVISION MEMORANDUM

No. 81 s, 2026

**STREAMLINED PROCEDURES FOR THE ACCEPTANCE, DOCUMENTATION,
TURNOVER, AND INVENTORY OF DONATIONS AND PARTNERSHIP SUPPORT**

To: Assistant Schools Division Superintendent
Division Chiefs
Public Schools District Supervisors
Heads of Public and Private Elementary and Secondary Schools
All Others Concerned

1. In support of the Department of Education's (DepEd) thrust to strengthen partnerships while upholding transparency, accountability, propriety, and simplicity in all school engagements, this Memorandum is hereby issued to reiterate and clarify the guidelines on the acceptance of donations, processing of Memoranda of Agreement (MOA), conduct of turnover ceremonies, and proper recording and inventory of donated resources in all public schools in the Schools Division of Bulacan.
2. This issuance is anchored on the following DepEd Orders and applicable government regulations:
 - a. **DepEd Order No. 24, s. 2016** – *Guidelines on Accepting Donations and on Processing Applications for the Availment of Tax Incentives by Private Donor-Partners Supporting the K to 12 Program*
 - b. **DepEd Order No. 82, s. 2011** – *Guidelines on the Proper Recording of All Donated Properties*
 - c. **DepEd Order No. 28, s. 2001**, as amended – *Prohibition of the Commercialization of the Department of Education through Endorsements and Accreditation of Goods and Services*
 - d. **DepEd Order No. 40, s. 2012** – *Child Protection Policy*
 - e. **Memorandum OULLA 2025 No. 1566** – *Amended Guidelines for DepEd Order No. 021, s. 2025*
 - f. Relevant provisions of the Government Accounting Manual (GAM), Commission on Audit (COA) rules and regulations, and other applicable laws

3. Guidelines on the Acceptance of Donations:

- a. All donations, whether cash or in kind, shall be purely voluntary and shall not involve any form of solicitation, coercion, or undue influence.
- b. Donations shall be aligned with the identified needs and priorities of the school and shall support the delivery of quality basic education.
- c. Donations shall not carry conditions that may compromise the independence, integrity, or mandate of DepEd.
- d. All accepted donations shall be covered by a duly accomplished Deed of Donation and Acceptance, signed by authorized representatives of both parties.



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4. Processing of Partnership Agreements:

- a. The School or partner shall submit a hard copy of the proposed Memorandum of Agreement / Memorandum of Understanding (MOA/MOU) to the Schools Division Office for initial review.
- b. After the initial review, the Social Mobilization and Networking (SMN) section shall notify the partner of any required revisions or clarifications.
- c. Once the initial review is completed, SMN shall request a PDF copy of the MOA/MOU for uploading to the Central Office clearance link, in accordance with Memorandum OULLA 2025 No. 1566, titled "*Amended Guidelines for DepEd Order No. 021, s. 2025*," issued on August 6, 2025.
- d. Upon receipt of Central Office clearance, the partner shall be informed and provided with the comments, conditions, or recommended revisions, if any.
- e. After incorporating the required revisions, the MOA/MOU shall be processed at the Schools Division Office and endorsed to the SGOD Chief, Assistant Schools Division Superintendent/s (ASDS), and Legal Office. The Legal Office shall thereafter forward the MOA/MOU to the Schools Division Superintendent (SDS) for approval and signature.

5. Conduct of Turnover Ceremonies:

- a. Turnover ceremonies shall be simple, modest, and non-extravagant.
- b. The conduct of lavish programs, excessive decorations, costly giveaways, and unnecessary program elements is strongly discouraged.
- c. Turnover activities shall focus on:
 - Proper acknowledgment of partners and donors;
 - Transparency on the nature and purpose of the donation;
 - Reinforcing the shared commitment to learners and public service.
- d. Turnover ceremonies shall:
 - Not disrupt classes or school operations;
 - Observe the Child Protection Policy at all times; and
 - Avoid promotional, political, or commercial endorsements inconsistent with DepEd policies.
- e. The recipient school is expected to provide a simple *Certificate of Appreciation* to the education partner as a token of gratitude. The certificate shall be signed by the School Head. Other signatories may be included, subject to the discretion of the School Head and/or the school's established procedures.

6. Proper Inventory and Accounting of Donations:

- a. All donated items shall be:
 - Tagged, safeguarded, and monitored in accordance with DO 82, s. 2011, GAM, and COA rules.
- b. School Heads shall ensure that donated resources are used solely for their intended purpose and are properly accounted for.
- c. Required reports shall be submitted to the Schools Division Office in a timely manner.

7. Legal Procedures in the Acceptance of Donated School Sites or Lots:



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The acceptance of donated land intended for use as a public school site shall strictly comply with DepEd policies, government accounting rules, and property laws to ensure that ownership is valid, unrestricted, and properly transferred to the government.

a. Preliminary Requirements:

Before acceptance, the following shall be secured and reviewed:

- Written Offer of Donation
 - A formal letter or Deed of Donation from the donor expressing clear intent to donate the property to the Department of Education.
- Proof of Ownership
 - Original or Certified True Copy of the Transfer Certificate of Title (TCT) or Original Certificate of Title (OCT)
 - The title must be clean, valid, and registered with the Registry of Deeds.
- Verification of Property Status
The property must be:
 - Free from liens, encumbrances, mortgages, adverse claims, or court cases
 - Not subject to inheritance disputes or ownership conflicts
- Location and Suitability Assessment
The Schools Division Office shall assess whether the lot is:
 - Suitable for school use
 - Accessible and safe for learners and personnel
 - Not located in danger zones or restricted areas

b. Deed of Donation and Acceptance:

- A Deed of Donation and Acceptance shall be prepared and notarized, clearly stating:
 - Exact technical description of the property
 - Area, boundaries, and location
 - That the donation is absolute, unconditional, and irrevocable
 - That the property is donated exclusively for public school purposes
- The Deed of Donation shall be reviewed by the Division Legal Office prior to signing.
- Acceptance of the donation shall be made by the authorized DepEd official, subject to existing delegation of authority.

c. Approval and Registration:

Upon acceptance, the Deed of Donation shall be:

- Submitted to the Registry of Deeds for transfer of title
- Registered in the name of the Republic of the Philippines / Department of Education
- All registration fees, transfer taxes, and related expenses shall be settled in accordance with the terms agreed upon in the Deed of Donation and applicable laws.

d. Inventory and Recording:



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- The donated school site shall be:
 - Properly recorded in the school and division property records
 - Reflected in the Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)
 - All documents shall be filed and safeguarded for audit and reference purposes, in compliance with DO 82, s. 2011 and COA rules.
- e. *Prohibitions And Limitations:*
 - Donations with onerous, restrictive, or conditional provisions inconsistent with DepEd's mandate shall not be accepted.
 - Donations that allow reversion, commercial use, or control by the donor are strongly discouraged and subject to legal review.
 - Schools shall not independently accept donated school sites without clearance and processing through the Schools Division Office.
- f. *Role of the Schools Division Office:*


The Schools Division Office, through the appropriate units, shall:

 - Conduct legal and technical review
 - Ensure compliance with DepEd policies prior to final acceptance
- g. *The School Division Superintendent (SDS) may sign on behalf of DepEd in the following situations:*
 - If authority is delegated
 - The SDS may sign the Deed of Donation and Acceptance if there is an existing delegation of authority from the Secretary of Education (or through a valid DepEd issuance.
 - In practice, the SDS often sign after legal review and clearance, especially for donations coursed through the Division.
- h. For purposes of processing and endorsement
 - The SDS may sign:
 - Acceptance endorsements
 - Certifications
 - Communications confirming DepEd's intent to accept the donated lot
 - These are administrative acts, not final ownership transfer acts.
- i. When the donation is unconditional and legally cleared
 - The lot must be:
 - Covered by a clean title
 - Free from liens and encumbrances
 - Intended exclusively for public school purposes
 - The Division Legal Office must clear the Deed of Donation.



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8. School Heads shall be primarily accountable for the proper implementation of these guidelines. Public Schools District Supervisors shall monitor compliance at the district level. The Schools Division Office shall provide policy guidance and technical assistance as necessary.
9. This Memorandum shall take effect immediately and shall remain in force unless amended or superseded by subsequent issuances.


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SGOD/SMN/bafdj02102026