How DepEd Allocates School MOOE and the School Innovation and Improvement Fund: Rules Reconstructed From the Published Lists

Mark Anthony Llego

NASH Reviewer, Philippines

NASH Reviewer Research Report No. 6 · Version 1.0 · November 2026

DOI: https://doi.org/10.5281/zenodo.24623298

Data: https://doi.org/10.5281/zenodo.24623290 (School MOOE allocations by school, FY 2020 to FY 2026, cleaned, Version 1.4, released November 12, 2026)

Suggested citation: Llego, M. A. (2026). *How DepEd allocates school MOOE and the School Innovation and Improvement Fund: Rules reconstructed from the published lists* (NASH Reviewer Research Report No. 6). NASH Reviewer. https://doi.org/10.5281/zenodo.24623298

© 2026 Mark Anthony Llego. This report is licensed under the Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International License (CC BY-NC-ND 4.0). The allocation lists are the Department of Education's. NASH Reviewer is not affiliated with the Department of Education (DepEd).

Abstract

The Philippine Department of Education (DepEd) publishes each public school's allocation from two funds, but not every rule behind them; this report sets out rules that reproduce the lists. Two are printed in no DepEd issuance: the fiscal year (FY) 2026 amounts of the normative School Maintenance and Other Operating Expenses (MOOE) formula, and the FY 2025 rule of the School Innovation and Improvement Fund (SIIF). NASH Reviewer worked both out from the lists and enrollment; DepEd has not stated or confirmed them. In the reconstruction, a school's FY 2026 MOOE is a fixed amount for its curricular offering plus an amount per learner enrolled in School Year 2024–2025 (PHP 580,573 plus PHP 1,110 per learner for a purely elementary school), kept for each level at or above its FY 2025 amount plus 3% and rounded to PHP 1,000. This reproduces exactly 45,578 of 45,770 listed schools matched to enrollment (99.6%). School MOOE rose from PHP 29.17 billion in FY 2020 to PHP 59.35 billion in FY 2026, 57.8% in FY 2020 pesos. In FY 2026, Last Mile schools receive 87.2% more per learner than other schools, but schools of the same offering and enrollment receive almost the same amount (within 1.4%) anywhere. All 4,043 FY 2025 SIIF amounts equal PHP 25,000 plus PHP 300 per elementary or PHP 500 per junior high learner, rounded to PHP 1,000 and never under PHP 50,000. FY 2026 SIIF amounts follow DepEd's printed table. Published parameters would let every school check its allocation.

Keywords: school finance; School MOOE; normative funding formula; School Innovation and Improvement Fund; funding formula; Philippines; Department of Education; Last Mile Schools

1. Introduction

School Maintenance and Other Operating Expenses (MOOE) is the operating budget the Department of Education (DepEd) allocates each year to every public school it funds: the money for utilities, supplies, minor repairs and the activities in the school's plan. DepEd Order (DO) No. 008, s. 2019, of May 2, 2019, governs its release and use and directs the Finance Service to "Post the allocations of all public elementary and secondary schools, including those that are IUs and non-IUs, on the DepEd website" (Department of Education [DepEd], 2019, Encl., Sec. V.C, item 1.2). The lists posted for fiscal years (FY) 2020 to 2026 cover between 44,637 and 45,801 schools a year.

The lists give the amounts but not how they were computed. DO 008 describes the formula adopted in 2013 only in words: "With the new formula, other factors affecting school operations are considered, such as the number of teachers and classrooms managed by the school, the number of graduating or completing students, and a fixed amount corresponding to basic needs of a school" (DepEd, 2019, Encl., Sec. I, item 1). That formula has been replaced. A team of the Asian Development Bank (ADB) costed DepEd's minimum service standards and, by regression, simplified the result "into seven simple equations with a fixed cost coefficient and a variable cost coefficient. One formula combines all the curricular offerings, while the other six are specific for each type of curricular offering" (Second Congressional Commission on Education [EDCOM II], 2025, p. 357). For FY 2025 the Department of Budget and Management (DBM) "only approved a partial normative formula with the following parameters: 85% on fixed cost and 50% on enrollment cost"; for FY 2026 it "approved a full normative formula with 100% increases for both the fixed and enrollment costs" (EDCOM II, 2026b, p. 363). The proposed coefficients and those approved for FY 2025 are printed in a report for EDCOM II, from its briefer on school MOOE of October 15, 2024 (Laguda et al., 2025, p. 38). As of November 2026, no DepEd order or memorandum prints the coefficients behind the FY 2026 list.

The School Innovation and Improvement Fund (SIIF) is a second, smaller allocation to schools that are not implementing units (non-IUs), for literacy and numeracy activities in the school's own plan. For FY 2025, DepEd Memorandum (DM) No. 073, s. 2025, of August 29, 2025, gave it to non-IUs in 4th- and 5th-class municipalities and said only that "Identified eligible schools shall receive SIIF based on the number of enrollees" (DepEd, 2025, Encl., Sec. III.2), computed "based on the latest learner data from the Learners Information System (SY 2024–2025) as attached in Annex A" (Sec. IV.2.a). For FY 2026, DM No. 048, s. 2026, of August 3, 2026, extended the fund to all non-IUs and printed its rule as a table of school size against the income class of the municipality (DepEd, 2026, Encl., Sec. III.2, Table 1).

This report asks four questions. What rules reproduce DepEd's FY 2026 School MOOE list, and how closely? How did School MOOE change from FY 2020 to FY 2026, in nominal and real terms, and between small and large schools? Does it follow need, as measured by Last Mile status, poverty and income class? And what rule reproduces the FY 2025 SIIF list, and does the FY 2026 list follow the table DepEd printed? Throughout, the FY 2026 School MOOE amounts and the FY 2025 SIIF rule are NASH Reviewer's reconstruction from DepEd's lists. They are not taken from, stated by or confirmed by DepEd, and an issuance quoted here is quoted for what it prints, with its section.

2. Data and methods

2.1 The School MOOE lists and enrollment

DepEd's School MOOE allocation lists for FY 2020 to FY 2026 (DepEd, n.d.-a) give, for each school, an elementary (ES), a junior high school (JHS) and a senior high school (SHS) amount under that year's General Appropriations Act, their total, and whether the school is an implementing unit (IU). The seven lists were cleaned and stacked into one table of 315,322 rows (Llego, 2026i). No amount was changed: the cleaning harmonized region and division labels, read blank amount cells as zero, and gave 36 rows without a school ID the ID the same school carries in another year's list. The lists do not cover the schools of the Bangsamoro region, except, in FY 2020, the senior high rows of its divisions and the schools of Cotabato City; the Division of Sulu is listed in full from FY 2026.

Each school's enrollment comes from DepEd's public enrollment files, cleaned and joined by school ID (Llego, 2026b). Each budget year is set against the school year that ended before it began: FY 2026 against School Year (SY) 2024–2025. Of the 45,801 schools on the FY 2026 list, 45,770 (99.93%) were matched to SY 2024–2025

enrollment, holding 99.94% of the amount. Amounts in FY 2020 pesos use the Philippine Statistics Authority's consumer price index for all income households, 2018 = 100 (Philippine Statistics Authority [PSA], n.d.); the 2026 index is the average of January to October 2026.

2.2 Reconstructing the FY 2026 School MOOE amounts

Each school was placed in one of six curricular offerings by the levels the list gives it an amount for, under DepEd's names for them: Purely ES, Purely JHS, Purely SHS, ES and JHS, JHS with SHS, and All Offering. For each offering and each level, a straight line of the listed amount on the learners of that level, fitted with the largest misfits set aside, gave starting values. A search over whole-peso amounts per learner and fixed parts near those values then counted, for each pair, the schools whose computed amount, rounded to the nearest PHP 1,000, equals the listed amount. In every level column a single whole-peso rate gives the most exact matches, and the rounding of the list confines each fixed amount to a range of about PHP 10.

In schools with more than one level, the fixed amounts found for the level columns stand in the ratio 7 : 4 : 2 for elementary, junior high and senior high, the number of grade levels in each (Kindergarten to Grade 6, Grades 7 to 10, Grades 11 and 12). Schools whose listed amount was higher than the equation's were, for the most part, at their FY 2025 amount plus 3%. The rule tested on every school is therefore this: for each level column, take the higher of (the level's share of the fixed amount plus the rate times the level's learners) and 1.03 times the same column in FY 2025, and round it to the nearest PHP 1,000, halves up; the school's allocation is the sum of its columns. A school counts as reproduced only when every one of its columns equals the computed amount exactly (Llego, 2026f). The coefficients approved for FY 2025 (Laguda et al., 2025, p. 38) were tested on the FY 2025 list in the same way, except that schools were placed in offerings by the levels with learners, with SY 2023–2024 enrollment and, for the floor, each school's FY 2024 amounts from DepEd's school data portal.

2.3 Change over time, and need

An amount per learner divides pesos by learners over the schools matched to enrollment in the divisions that every list covers, which leaves out the FY 2020 rows of the former Autonomous Region in Muslim Mindanao and Cotabato City, and the Sulu schools of FY 2026. Need is measured by four indicators held fixed across the years: DepEd's list of Last Mile Schools for SY 2024–2025 (DepEd, n.d.-b); the income class (1st to 5th) and the urban or rural label of the school's city or municipality in DepEd's 2023 classroom shortage table (Llego, 2026d); and the 2023 poverty incidence of the city or municipality (PSA, 2026). Two comparisons are made for each indicator. The expected gap is the gap a group of schools would show if each received what schools of its curricular offering and enrollment receive on the whole list. The like-school difference is the difference left between schools of the same offering and enrollment, estimated by regressing the logarithm of the amount per learner on a flexible curve of enrollment for each offering and the indicator, with 95% intervals from standard errors clustered by city or municipality. The tables behind these comparisons are part of the data release (Llego, 2026i).

2.4 The SIIF lists

Annex A of DM 073, s. 2025 lists 4,043 FY 2025 allocations: 3,432 on its elementary list and 611 on its junior high list. The rows read from the memorandum's pages reproduce every division, region and grand total the annex prints (PHP 276,132,000 for the elementary list and PHP 95,521,000 for the junior high list). Annex A of DM 048, s. 2026 lists 43,249 schools; its rows add up to PHP 2,289,249,800, PHP 200 less than the PHP 2,289,250,000 the memorandum releases (DepEd, 2026, Encl., Sec. V.2).

Each FY 2025 amount was set against the learners of its level in SY 2024–2025, the school year DM 073 names; all 4,043 were matched. The ratio of amount to learners falls steeply with size, from PHP 1,000 a learner for a junior high level of 51 learners to PHP 309 for an elementary level of 2,847, and each level's median rate per learner brings only 8.3% of the 2,313 elementary and 6.4% of the 578 junior high amounts above PHP 50,000 within PHP 1,000. A rule with a fixed part, a rate per learner for each level, rounding to the nearest PHP 1,000 and

a floor of PHP 50,000 was therefore tested on all 4,043 amounts. Each FY 2026 amount was compared with the two cells of DM 048's allocation matrix (its Table 1) for the school's size by total enrollment in SY 2025–2026, the year DM 048 names, and, where the 2023 classroom shortage table records the income class of the school's city or municipality, with the one cell for its size and class.

3. Results

Table 1 sets what is printed beside what the lists show. For School MOOE in FY 2026 and for the SIIF in FY 2025, the rule is NASH Reviewer's reconstruction, and the last column says how much of the list it reproduces.

Table 1. What is printed and what the lists show, School MOOE and SIIF, FY 2025 and FY 2026

Fund and year	What is printed	Rule that reproduces the list (reconstructed unless printed)	Reproduced
School MOOE, FY 2025 (45,229 schools)	Approved coefficients, 85% of proposed fixed cost and 50% of enrollment cost (Laguda et al., 2025, p. 38; not a DepEd issuance)	Printed equations for purely elementary and purely junior high schools; FY 2024 amount plus 3% as a floor	Purely ES: 34,720 of 34,734 schools
School MOOE, FY 2026 (45,801 schools)	No coefficients; the DBM approved "a full normative formula" (EDCOM II, 2026b, p. 363)	Six equations by curricular offering; fixed amount split 7 : 4 : 2 among levels; FY 2025 column plus 3% as a floor; rounding to PHP 1,000 (reconstructed)	45,578 of 45,770 schools (99.6%)
SIIF, FY 2025 (4,043 allocations)	"based on the number of enrollees"; SY 2024–2025 learner data (DM 073, s. 2025, Encl., Secs. III.2, IV.2.a)	PHP 25,000 plus PHP 300 per elementary or PHP 500 per junior high learner, rounded to PHP 1,000, never under PHP 50,000 (reconstructed)	4,043 of 4,043 allocations
SIIF, FY 2026 (43,249 schools)	Allocation matrix (Table 1): size by total enrollment against income class; floor of PHP 50,000 (DM 048, s. 2026, Encl., Sec. III.2)	The printed table	42,522 of 42,605 schools with a recorded income class

Note. Counts are of schools matched to enrollment. Sources: Sections 3.1 to 3.6.

3.1 The FY 2026 School MOOE equations

In the reconstruction, a purely elementary school receives PHP 580,573 plus PHP 1,110 for each learner it enrolled in SY 2024–2025, a purely junior high school PHP 580,055 plus PHP 1,715, and a stand-alone senior high school PHP 680,566 plus PHP 1,797 (Table 2). An elementary school of 300 learners thus receives PHP 580,573 plus PHP 333,000, or PHP 913,573, rounded to PHP 914,000.

Table 2. School MOOE equations: FY 2026 as reconstructed from DepEd's list, and FY 2025 as approved by the DBM (pesos)

Curricular offering	FY 2026, reconstructed by NASH Reviewer (no issuance prints these)				FY 2025, approved (printed in Laguda et al., 2025, p. 38)			
	Fixed	Per ES learner	Per JHS learner	Per SHS learner	Fixed	Per ES learner	Per JHS learner	Per SHS learner
Purely ES	580,573	1,110			471,450	813		
Purely JHS	580,055		1,715		451,575		1,100	
Purely SHS	680,566			1,797	522,822			1,111
ES and JHS	713,198	786	2,198		601,989	786	1,128	
JHS with SHS	722,661		1,701	1,909	593,594		1,093	1,163
All Offering	810,032	1,082	1,705	2,108	700,624	791	1,119	1,232

Note. FY 2026: the amounts per learner are the only whole-peso rates that give the most exact matches; the list, rounded to PHP 1,000, fixes each fixed amount only within a range: PHP 580,570 to 580,579 (Purely ES), 580,055 to 580,059 (Purely JHS) and 680,556 to 680,566 (Purely SHS). FY 2026 learners are those of SY 2024–2025. Data: DepEd School MOOE allocation list, FY 2026, with DepEd enrollment data (Llego, 2026i).

In the reconstruction, a school with two or three levels has one fixed amount, divided among its levels by their number of grade levels, and a separate rate for each level (Llego, 2026f). In an ES and JHS school of 352 elementary and 150 junior high learners, the ES column is 7/11 of PHP 713,198 plus 352 × PHP 786, or PHP 730,525, rounded to PHP 731,000; the JHS column is 4/11 of PHP 713,198 plus 150 × PHP 2,198, or PHP 589,045, rounded to PHP 589,000; the allocation is PHP 1,320,000.

Two checks support the reconstruction without relying on it. An ordinary least squares line through the 34,605 purely elementary schools of FY 2026 in the divisions every list covers, fitted with no knowledge of the equations, is PHP 580,513 plus PHP 1,110.7 per learner, with an R^2 of 0.999. And EDCOM II's Final Report traces twelve sample schools through the three budgets (EDCOM II, 2026b, Table 3, p. 363): School I received PHP 2,866,000 in FY 2025 and PHP 2,952,000 in FY 2026, and School K PHP 2,535,000 and PHP 2,611,000. In each case the FY 2026 amount is the FY 2025 amount times 1.03, rounded to PHP 1,000, as the floor gives.

The FY 2026 amounts are not the October 2024 proposal. For the purely elementary school, the proposal was PHP 554,647 plus PHP 1,626 per learner (Laguda et al., 2025, p. 38); the reconstructed FY 2026 fixed amount is 4.7% higher and its rate 31.7% lower. Without a floor, and with schools placed in offerings by the levels with learners, the proposed coefficients give the listed total of only 100 of 45,768 schools.

3.2 How closely the equations reproduce the list

The six equations alone give the exact listed amount for 41,568 of the 45,770 matched schools (90.8%). With the floor of the FY 2025 column plus 3%, they give it for 45,578 (99.6%; Table 3). In the reconstruction, the floor decided at least one column in 4,030 schools (8.8%), most of them schools with senior high: it decided 44.1% of stand-alone senior high schools, 45.3% of junior high schools with senior high, and 66.3% of schools with all three levels, against 22 of 35,022 purely elementary schools. Figure 1 shows the change for purely elementary schools: the FY 2026 amounts lie on one line.

Table 3. FY 2026 School MOOE: schools whose every listed column equals the reconstructed amount, by curricular offering

Curricular offering	Schools	Median learners	Median allocation (PHP)	Reproduced by the equation alone	Reproduced with the 3% floor	Floor decided a column
Purely ES	35,022	179	779,000	35,000 (99.9%)	35,021 (all but one)	22 (0.1%)
Purely JHS	1,368	200	925,000	1,307 (95.5%)	1,367 (99.9%)	60 (4.4%)
Purely SHS	261	445	1,505,000	146 (55.9%)	261 (100.0%)	115 (44.1%)
ES and JHS	1,689	320	1,117,000	1,235 (73.1%)	1,528 (90.5%)	295 (17.5%)
JHS with SHS	6,597	603	1,834,000	3,607 (54.7%)	6,577 (99.7%)	2,986 (45.3%)
All Offering	833	512	1,611,000	273 (32.8%)	824 (98.9%)	552 (66.3%)
All six	45,770			41,568 (90.8%)	45,578 (99.6%)	4,030 (8.8%)

Note. Schools on the FY 2026 list matched to SY 2024–2025 enrollment, by the levels the list gives an amount for. Data: as in Table 2.

The rules leave 192 schools unreproduced, and several groups of exceptions are known. Twenty of the 45,045 schools on both lists have a column below its FY 2025 amount plus 3%, 13 of them in the Division of Mandaluyong, and they are the only schools whose total fell. Fourteen of them are among the 192; in the other six, the column below the floor is a level the FY 2026 list no longer funds. The 12 schools named regional science high schools receive far more than any equation gives, with junior high columns of PHP 2,060,000 to PHP 3,425,000. DO 008 records that from 2016 the financial assistance for special curricular programs, Regional Science High Schools among them, became part of the regular school MOOE budget (DepEd, 2019, Encl., Sec. I, item 1); the lists do not show how those amounts are set. The ES and JHS equation fits least well, leaving 161 of 1,689 such schools unreproduced. Finally, the levels the list funds differ from the levels with learners in 79 schools: a level listed without learners receives its share of the fixed amount, and the two schools with elementary and senior high learners but no junior high are funded on the All Offering equation.

The FY 2025 list followed the approved coefficients only in part. Of 34,734 purely elementary schools, 34,413 received exactly PHP 471,450 plus PHP 813 per SY 2023–2024 learner, rounded to PHP 1,000, and 34,720 did once a floor of the FY 2024 amount plus 3% is added; 1,353 of 1,389 purely junior high schools are reproduced the same way. The approved coefficients alone give the listed columns of 70 of 257 stand-alone senior high schools, and of almost no school with more than one level: 1 of 1,589 ES and JHS schools, and none of 6,456 JHS with SHS or 740 All Offering schools. In FY 2025 the floor held for elementary amounts and all but 4 junior high amounts, but not for senior high: 1,782 of 7,291 senior high columns were below their FY 2024 amount plus 3%.

3.3 What the normative formula replaced

The Boncodin formula, adopted in 2013, gave an elementary school, at its amounts as of 2024, a fixed PHP 117,600 plus PHP 300 per learner, PHP 6,000 per teacher, PHP 4,500 per classroom and PHP 376 per graduating learner (Laguda et al., 2025, Tables 4 and 5, p. 37). Applied to purely elementary schools with their SY 2023–2024 nationally funded teachers and instructional rooms, it is close to the shape of the FY 2023 list but not its level: the list ran a median 11.2% above the formula (correlation 0.997), and the FY 2024 list 33.1% above it.

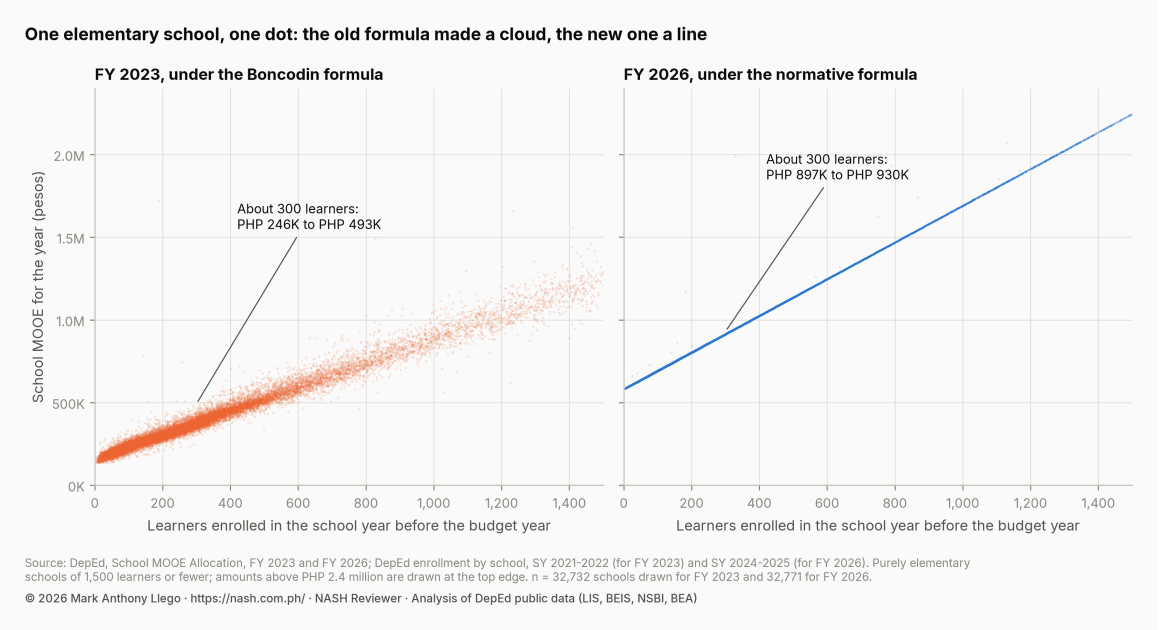

Figure 1. School MOOE of purely elementary schools against their enrollment, FY 2023 (SY 2021–2022 learners) and FY 2026 (SY 2024–2025 learners). Schools of 1,500 learners or fewer; 32,732 schools drawn for FY 2023 and 32,771 for FY 2026.

The lists show what counting teachers and rooms did. A regression of FY 2023 amounts of 34,039 purely elementary schools on learners, teachers, rooms and Grade 6 learners gives PHP 6,413 per teacher and PHP 2,378 per room; the same regression on FY 2026 amounts gives PHP 477 per teacher and −PHP 147 per room, and learners alone explain as much (R^2 0.9995). Among elementary schools of 285 to 315 learners, the third with the most rooms per learner received a median PHP 408,000 in FY 2023 and the most crowded third PHP 355,000; in FY 2026 the medians are PHP 898,000 and PHP 901,000 (Llego, 2026a). Schools of the same size and offering now receive almost the same amount, whatever their teachers and rooms (Figure 1).

3.4 School MOOE from FY 2020 to FY 2026

The lists total PHP 29.17 billion in FY 2020 and PHP 59.35 billion in FY 2026, 103.4% more in nominal terms and 57.8% more in FY 2020 pesos (Table 4, Figure 2). The growth came late. From FY 2020 to FY 2023 the total rose 5.8% while prices rose 16.6%, so the lists bought 9.3% less. The total then rose 17.3% in FY 2024, when 8,525 schools received exactly PHP 282,000, the lowest amount on that list, and 33.5% and 22.8% in the two years of the normative formula. The amount per learner rose from PHP 1,335 to PHP 2,724 (PHP 2,113 in FY

2020 pesos). Elementary gained most (Llego, 2026h): its share of the total went from 49.9% in FY 2024 to 60.1% in FY 2026, and its amount per learner rose from PHP 1,151 in FY 2020 to PHP 2,748 in FY 2026, in each year's pesos, above junior high (PHP 2,544) and below senior high (PHP 3,061).

Table 4. School MOOE allocations, FY 2020 to FY 2026, in each year's pesos and in FY 2020 pesos

Fiscal year	Schools listed	Total (PHP billion)	Change from the year before	Total in FY 2020 pesos (PHP billion)	Median school (PHP)	Per learner (PHP)	Per learner in FY 2020 pesos (PHP)
FY 2020	44,830	29.17		29.17	346,000	1,335	1,335
FY 2021	44,637	27.63	−5.3%	26.58	324,000	1,272	1,224
FY 2022	44,813	28.61	+3.6%	26.01	327,000	1,308	1,190
FY 2023	44,940	30.85	+7.8%	26.47	342,000	1,328	1,140
FY 2024	45,071	36.20	+17.3%	30.09	401,000	1,567	1,303
FY 2025	45,229	48.32	+33.5%	39.51	678,000	2,165	1,770
FY 2026	45,801	59.35	+22.8%	46.04	855,000	2,724	2,113

Note. Totals and medians are of all listed schools. Amounts per learner divide pesos by learners in the school year that ended before the budget year, over schools matched to enrollment in the divisions every list covers. FY 2020 pesos: PSA consumer price index (2018 = 100), with 2026 as the January to October average. Data: DepEd School MOOE allocation lists, FY 2020 to FY 2026 (Llego, 2026i).

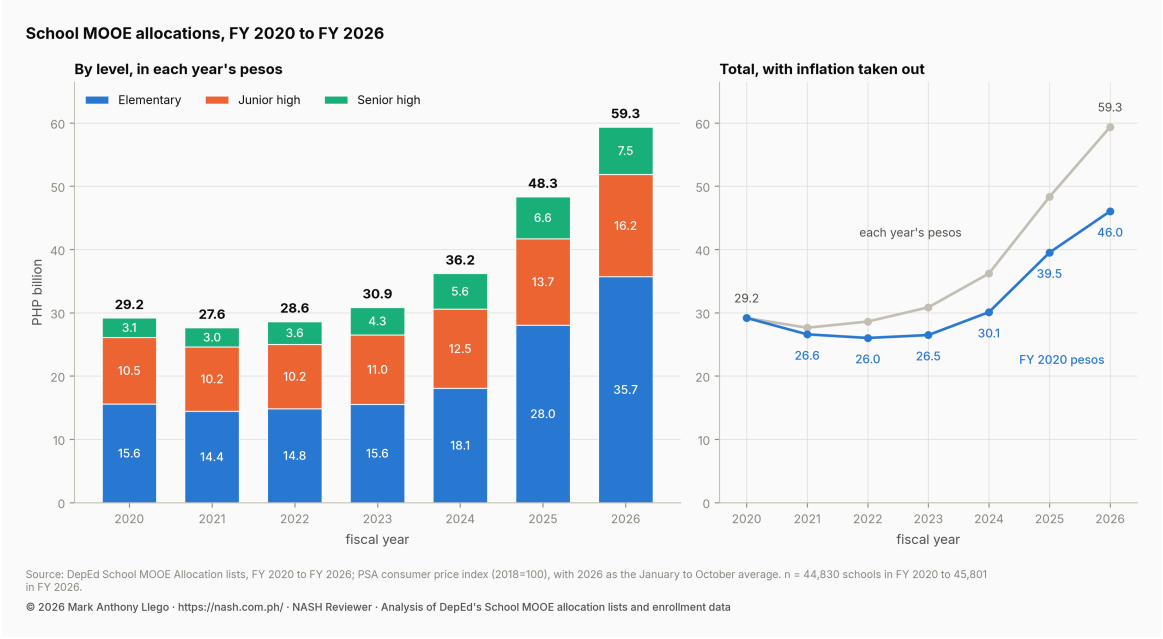

Figure 2. School MOOE allocations by level, and the total in each year's pesos and in FY 2020 pesos, FY 2020 to FY 2026 (44,830 schools in FY 2020 to 45,801 in FY 2026).

The fixed amount made the increase largest for small schools (Figure 3). Schools of 200 learners or fewer held 10.1% of learners and received 16.3% of the money in FY 2020; in FY 2026 they hold 10.7% and receive 25.3%. Schools of 50 learners or fewer together receive PHP 18,598 per learner in FY 2026, and schools of more than 2,000 learners PHP 1,826, a ratio of 10.2, up from 4.6 in FY 2020. Schools of the same size, by contrast, now receive almost the same amount. Among purely elementary schools of 190 to 210 learners, the school at the 90th percentile received 1.18 times the school at the 10th in FY 2020, 1.39 times in FY 2024 and 1.02 times in FY 2026. Enrollment and curricular offering account for 95.7% of the variance in the logarithm of the amount per learner in FY 2020 and 99.7% in FY 2026. The Gini index of the amount per learner, each learner counted at the school's amount, rose from 0.209 to 0.274 over the six years, and a decomposition of that rise assigns all of it (+0.065) to the change in the schedule of amounts by size and offering, while the changes in enrollment and in the spread around the schedule offset each other (Llego, 2026h).

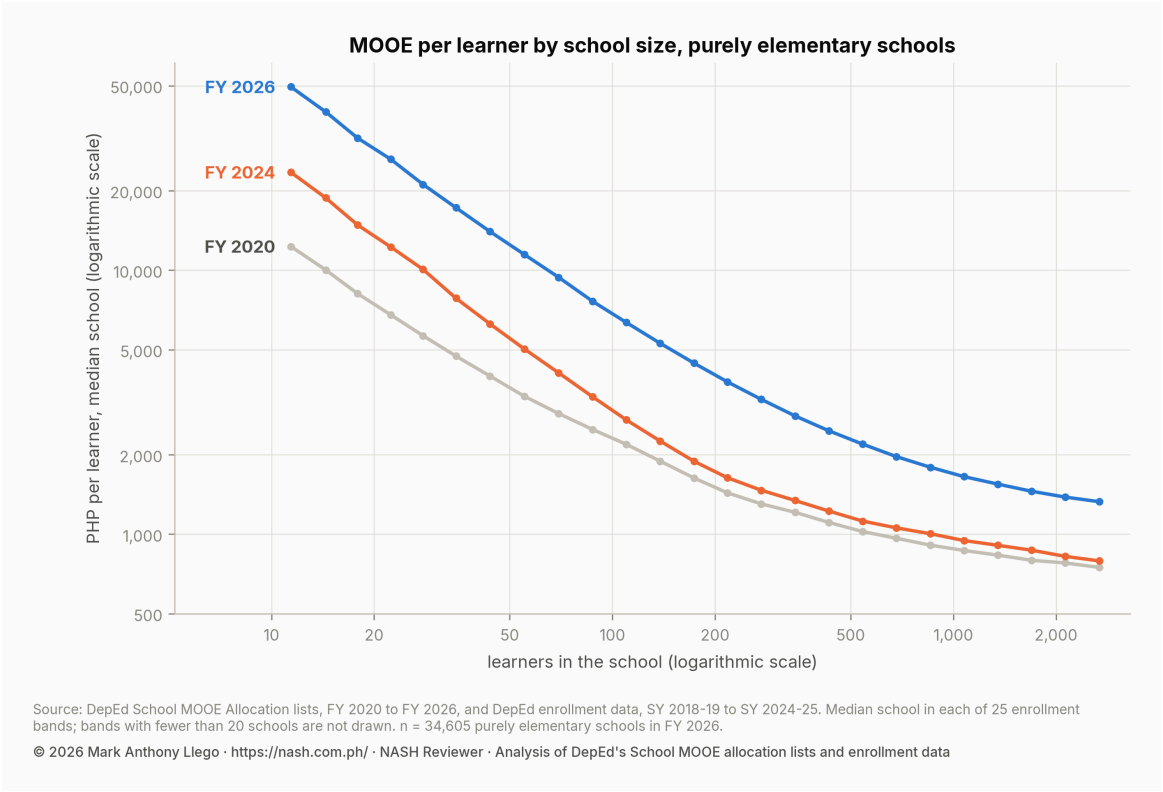

Figure 3. School MOOE per learner of the median purely elementary school in each of 25 enrollment bands, FY 2020, FY 2024 and FY 2026 (34,605 schools in FY 2026; bands with fewer than 20 schools not drawn).

Implementing units are the other side of the same pattern. In FY 2026, 2,679 of the 45,801 listed schools are IUs, which keep their own books and receive their allotments directly; 2,445 of them offer junior and senior high, 205 junior high only, and none is a purely elementary school. They hold 24.7% of learners and receive 21.1% of the money: PHP 2,331 per learner, against PHP 2,856 for non-IUs. In FY 2020 the order was reversed, PHP 1,528 per learner in IUs against PHP 1,267 (Llego, 2026e).

3.5 Need: Last Mile schools, poverty and income class

Schools in needier places receive more per learner (Table 5). Last Mile schools, 9,040 of the 45,313 schools in this comparison and 7.1% of their learners, receive PHP 4,804 per learner in FY 2026 against PHP 2,566 for other schools, 87.2% more. Schools in the poorest fifth of cities and municipalities, ranked by poverty incidence into fifths that each hold a fifth of learners, receive 64.9% more than those in the least poor fifth. But each gap is almost exactly what school size and offering alone would give, because needier places have smaller schools (Figure 4). Between schools of the same offering and enrollment, a Last Mile school receives 0.0% more than another school (95% interval −0.06% to +0.07%), and a school in a 5th-class city or municipality 1.39% more than one in a 1st-class one (Llego, 2026c).

Two things changed for needier places between FY 2020 and FY 2026. Their share of the money rose with the amount small schools receive whatever their enrollment, first in FY 2024, when the lowest amount on the list rose to PHP 282,000, then with the fixed amounts of the normative formula: Last Mile schools received 9.3% of the money in FY 2020, 10.2% in FY 2024 and 12.4% in FY 2026, while holding 7.0% to 7.1% of learners throughout. And a small penalty disappeared: between like schools, a Last Mile school received 3.7% less than another school in FY 2020 and the same in FY 2026. One list did favor lower-income places. Read the same way as the FY 2026 list, the FY 2024 list appears to have raised most purely elementary schools' FY 2023 amounts by one of six rates inferred from the list, which differ by city or municipality from about 3% to about 49% and are highest where income class is lowest; no issuance states them. The larger of the FY 2023 amount times its place's rate and PHP

282,000 comes within 1% of the FY 2024 amount for 85.6% of 34,522 purely elementary schools. In FY 2024, like schools in the places raised about 49% received 34.7% more than those raised about 3%; in FY 2026 the difference is 1.7%.

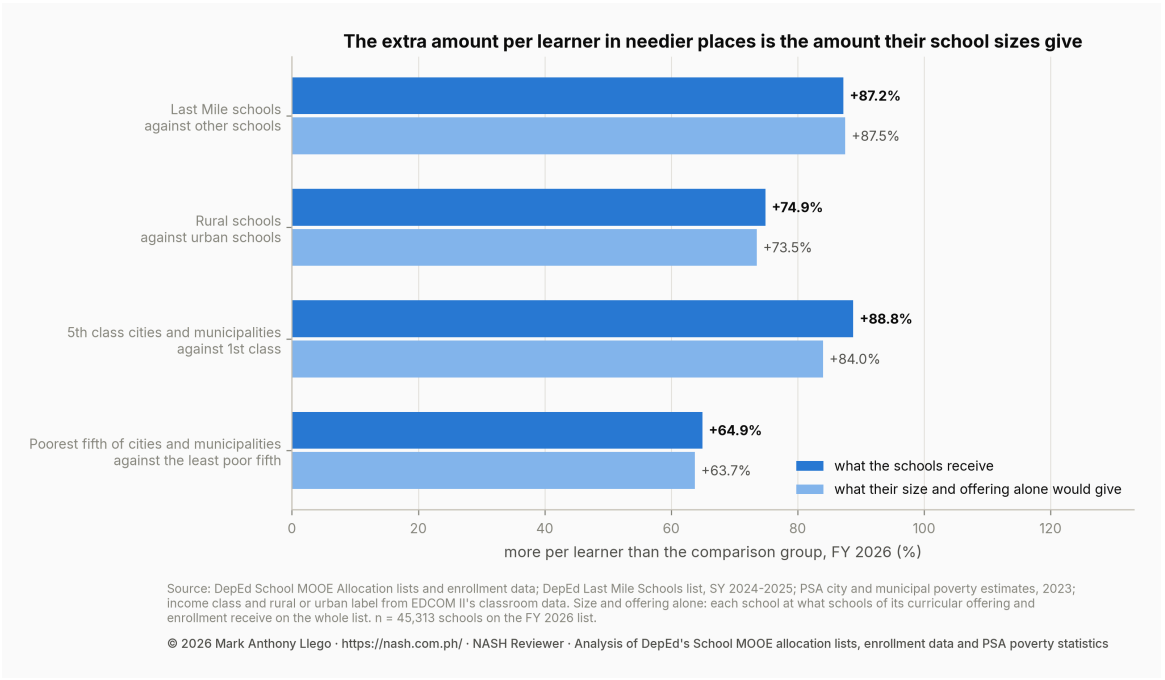

Figure 4. How much more per learner needier schools receive in FY 2026, and how much more their school size and curricular offering alone would give them (45,313 schools).

Table 5. School MOOE per learner by four indicators of need, FY 2026

Comparison	Needier group (PHP per learner)	Other group (PHP per learner)	Gap	Gap expected from size and offering	Difference between like schools (95% interval)
Last Mile schools against other schools	4,804	2,566	+87.2%	+87.5%	+0.00% (−0.06 to +0.07)
Rural against urban schools	3,544	2,026	+74.9%	+73.5%	+0.56% (+0.43 to +0.68)
5th-class against 1st-class cities and municipalities	4,712	2,496	+88.8%	+84.0%	+1.39% (+1.12 to +1.66)
Poorest against least poor fifth of cities and municipalities	3,367	2,042	+64.9%	+63.7%	+0.23% (+0.04 to +0.42)

Note. 45,313 schools on the FY 2026 list matched to SY 2024–2025 enrollment in the divisions every list covers (fewer where an indicator is missing). Like schools: same curricular offering and enrollment; intervals from standard errors clustered by city or municipality. Data: DepEd School MOOE allocation list and enrollment data; DepEd Last Mile Schools, SY 2024–2025; income class and urban or rural label from DepEd's 2023 classroom shortage table; PSA 2023 city and municipal poverty estimates (Llego, 2026i).

Because the formula follows size, a learner in a large school in a poor place receives less than the average learner. In the poorest fifth of cities and municipalities, 1,283,475 learners (29.7%) attend schools of more than 1,000 learners, which receive PHP 2,159 per learner, below the PHP 2,724 that all schools together receive.

3.6 The School Innovation and Improvement Fund

The FY 2025 list gives 4,043 allocations, 3,432 elementary and 611 junior high, to 3,882 school IDs in 64 divisions of 14 regions; 161 integrated schools are on both lists. They total PHP 371,653,000 and run from PHP 50,000 to PHP 879,000, with a median of PHP 66,000. Of the 3,882 school IDs, the 2023 classroom shortage table places 3,278 in 4th-class and 584 in 5th-class cities and municipalities, consistent with DM 073's eligibility rule, and records no class for the other 20. In the reconstruction, which no DepEd issuance states, each allocation is PHP 25,000 plus PHP 300 for each elementary learner (Kindergarten to Grade 6) or PHP 500 for each junior high

learner (Grades 7 to 10) in SY 2024–2025, rounded to the nearest PHP 1,000 with halves up, and never less than PHP 50,000. An integrated school received one allocation for each level. The rule gives all 4,043 amounts exactly (Figure 5, left; Llego, 2026g). Under it, an elementary level stays at PHP 50,000 up to 84 learners and a junior high level up to 50; 1,152 allocations are at PHP 50,000.

The FY 2026 list follows the table DepEd printed (Table 6; Figure 5, right). Of its 43,249 schools in 17 regions and 221 divisions, 43,246 were matched to SY 2025–2026 enrollment, and every one of them has one of the two amounts DM 048's matrix gives a school of its size. For the 42,605 schools whose city or municipality has an income class recorded in the 2023 classroom shortage table, 42,522 (99.81%) have the cell for their size and class. The other 83 are recorded as 3rd or 4th class but receive the 1st- and 2nd-class amount; the 2023 table and the classification DM 048 used, under Department of Finance Department Order No. 074, s. 2024, may differ for these places. Only five of the table's seven distinct amounts occur on the list, none above PHP 85,700. The lowest is the most common: 26,577 schools (61.5%) receive PHP 50,000, and the median school among them has 173 learners, or PHP 289 per learner.

Table 6. FY 2026 SIIF: the allocation matrix of DM 048, s. 2026, and the schools listed at each amount

School size	Enrollment (learners)	1st- and 2nd-class municipality (PHP)	Schools listed at it	3rd-, 4th- and 5th-class municipality (PHP)	Schools listed at it
Small	500 and below	50,000	26,575	55,000	8,587
Medium	501 to 1,000	55,000	4,265	65,000	727
Large	1,001 to 3,300	65,000	2,550	74,500	240
Very Large	3,301 to 8,500	74,500	293	85,700	0
Extremely Large	8,501 to 13,600	85,700	9	90,000	0
Mega	13,601 and above	90,000	0	110,000	0

Note. Amounts as printed in DM 048, s. 2026, Encl., Sec. III.2, Table 1. Schools are placed by total enrollment in SY 2025–2026 (43,246 of the 43,249 listed schools); the two counts in a row are the schools of that size listed at each of the two amounts. Data: DM 048, s. 2026, Annex A; DepEd enrollment data (Llego, 2026b).

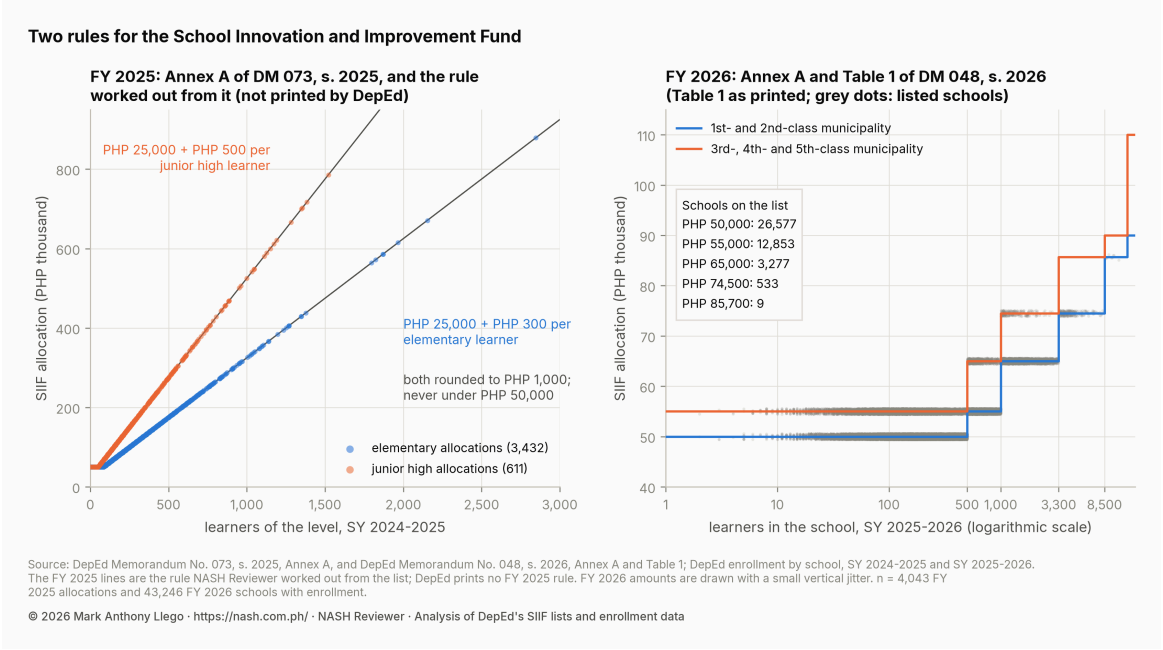

Figure 5. SIIF allocations against enrollment. Left: FY 2025, with the rule that reproduces DM 073's Annex A, worked out by NASH Reviewer and printed by no DepEd issuance (4,043 allocations). Right: FY 2026, with Table 1 of DM 048 as printed (43,246 schools with enrollment).

The two rules differ most in how they treat size. Under the reconstructed FY 2025 rule, an elementary level of 600 learners would have received PHP 205,000; under DM 048's matrix a school of 600 learners in a 3rd- to 5th-class municipality receives PHP 65,000. The FY 2026 fund is more than six times as large and reaches 39,387 schools that had no SIIF the year before, but of the 3,862 schools on both lists, 2,489 receive less in FY 2026, 52 the same and 1,321 more; together they received PHP 369,515,000 in FY 2025 and receive PHP 216,317,000 in FY 2026. The SIIF goes to non-IUs only: all 42,972 FY 2026 SIIF schools that are on the FY 2026 School MOOE list are tagged as non-IUs there, and 277 are not on that list.

4. Discussion

The FY 2026 School MOOE list follows a rule, reconstructed here, simple enough for a school head to apply: a fixed amount for the school's offering, an amount for each learner of each level, a floor at last year's amount plus 3%, and rounding. In the FY 2026 list that rule gives the exact listed amount for 99.6% of schools. Yet the rule's amounts are printed nowhere DepEd issues. A school head who wants to check the school's allocation must rely on DepEd's list, on the written notice DO 008 requires the division to give a non-IU (DepEd, 2019, Encl., Sec. V.C, item 2.1), and on a reconstruction such as this one, which DepEd has not confirmed.

Publishing the parameters would let every school check four things. The first is the count: with the equations in hand, a school can compute its allocation from its own SY 2024–2025 enrollment and see whether a learner, a level or a whole offering is missing. The second is the floor, which in the reconstruction decided at least one column in 4,030 schools, 3,653 of them schools with senior high. A school at the floor received 3% more because of its past, not its learners, and nothing printed says whether the floor will continue; such a school cannot plan from its enrollment. The third is the exceptions: the 20 schools below the floor, the regional science high schools, and the 161 ES and JHS schools the equation does not reproduce. A printed rule would show whether an amount outside it is a rule of its own or an error. The fourth is the year: DepEd's lists name no enrollment date, and the reconstruction rests on the public file for the school year before the budget year.

The formula's own design explains its distribution. Because the fixed amount is the same for every school of an offering, small schools receive far more per learner, and needier places, which have smaller schools, receive more per learner for that reason alone. Between like schools, poverty, remoteness and income class change almost nothing. EDCOM II has recommended that DepEd "refine its recently implemented School MOOE formula to integrate equity-based measures and allocations, taking into account LGU income class, priority status (e.g., schools with SPED learners), and schools offering SCPs" (EDCOM II, 2026a, p. 97). Of the allocations in this report, only the FY 2026 SIIF sets a school's amount by income class in a printed rule: its table gives schools in 3rd- to 5th-class municipalities a higher amount at every size. It is also the only allocation in this report that a school can check against an issuance without any reconstruction.

The SIIF's two years show the cost of an unprinted rule. DM 073 said that the fund would follow "the number of enrollees" and named the school year of the data; the amounts follow a precise rule, reconstructed here from the list, that a school could not see. A year later the fund was rebuilt on a different rule, and most of the first year's schools received less. Had the FY 2025 rule been printed, schools could have checked their amounts against it and seen what a change of rule would do. The same holds for School MOOE: a parameter set out in an issuance can be checked, questioned and planned for, while one inferred from a list can only be described.

5. Limitations

The FY 2026 School MOOE amounts and the FY 2025 SIIF rule are reconstructions. They reproduce the lists, but DepEd may compute its amounts another way that gives the same lists, and the rounding of the School MOOE list fixes each fixed amount only to within about PHP 10. The equations depend on the enrollment file used: DepEd does not say which count or cut-off date it used, and a different count would change some amounts. The floor of

FY 2025 was tested against FY 2024 amounts from DepEd's school data portal, which equal DepEd's FY 2024 list for all 45,071 schools. The Boncodin comparison uses SY 2023–2024 teachers and rooms for every year, because no issuance states which counts the old formula used.

The lists are allocations: they do not show what was released to a school or what it spent, and they leave out the schools of the Bangsamoro region. The indicators of need are fixed in time and describe places, not learners; income class and the urban or rural label come from DepEd's 2023 classroom shortage table, not from the Department of Finance's classification that DM 048 used. Amounts in FY 2020 pesos use a 2026 price index of ten months; if November and December 2026 stay at October's level, the real increase of the total from FY 2020 to FY 2026 is 57.1% rather than 57.8%. The SIIF lists were read from the memoranda's PDF pages; the FY 2025 list reproduces every total its annex prints, and the FY 2026 list adds up to PHP 200 less than the memorandum's figure.

Data availability

The seven School MOOE lists cleaned and stacked, the enrollment each year is set against, the indicators of need and the analysis tables behind Sections 3.4 and 3.5 are free to download from NASH Reviewer at https://nash.com.ph/blog/school-mooe-allocation-fy-2020-2026, and are recorded at https://doi.org/10.5281/zenodo.24623290. The same files hold every school's listed amounts by level and its enrollment, against which Tables 2 and 3 can be checked. The cleaned enrollment data are in Llego (2026b). The SIIF amounts are DepEd's, in Annex A of DM 073, s. 2025 and DM 048, s. 2026 (DepEd, 2025, 2026). In research and teaching the files may be analyzed and the results published with a citation; republishing the files needs written permission. The original School MOOE lists are on DepEd's transparency page (DepEd, n.d.-a).

Funding and competing interests

This work received no funding. The author runs NASH Reviewer, a review service for the National Assessment for School Heads, and has no affiliation with DepEd.

References

Department of Education. (n.d.-a). *School MOOE allocation, FY 2020 to FY 2026* [Data sets]. https://www.deped.gov.ph/transparency/

Department of Education. (n.d.-b). *Last Mile Schools in public elementary and junior high school, SY 2024–2025* [Data set]. https://www.deped.gov.ph/wp-content/uploads/SY-2024-2025-LAST-MILE-SCHOOL.pdf

Department of Education. (2019). *Revised implementing guidelines on the direct release, use, monitoring and reporting of maintenance and other operating expenses allocation of schools, including other funds managed by schools* (DepEd Order No. 008, s. 2019, May 2, 2019). https://www.deped.gov.ph/2019/05/02/may-2-2019-do-008-s-2019-revised-implementing-guidelines-on-the-direct-release-use-monitoring-and-reporting-of-maintenance-and-other-operating-expenses-allocation-of-schools-including-other-fu/

Department of Education. (2025). *Allocation and release of the School Innovation and Improvement Fund to eligible public schools to strengthen decentralization and accelerate literacy interventions of the Department of Education for fiscal year 2025* (DepEd Memorandum No. 073, s. 2025, August 29, 2025). https://www.deped.gov.ph/2025/08/29/august-29-2025-dm-073-s-2025-allocation-and-release-of-the-school-innovation-and-improvement-fund-to-eligible-public-schools-to-strengthen-decentralization-and-accelerate-literacy-interve/

Department of Education. (2026). *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* (DepEd Memorandum No. 048, s. 2026, August 3, 2026). https://www.deped.gov.ph/2026/08/03/august-3-2026-dm-048-s-2026-allocation-and-release-of-the-school-innovation-and-improvement-fund-to-non-implementing-unit-public-schools-to-strengthen-decentralization-practices-in-the-de/

Laguda, R., Aquino, G., Cangayao, L., & Tagle, R. (2025). *Realizing shared governance: Decentralization of Philippine basic education*. The Asia Foundation; Second Congressional Commission on Education. https://asiafoundation.org/wp-content/uploads/2025/11/27_LAGUDA-et-al-Realizing-Shared-Governance-Decentralization.pdf

Llego, M. A. (2026a, November 12). Boncodin vs. normative formula: School MOOE compared. *NASH Reviewer Blog*. https://nash.com.ph/blog/boncodin-formula-vs-normative-mooe-formula

Llego, M. A. (2026b). *Cleaned DepEd school-level datasets, SY 2017–18 to SY 2025–26* (Version 1.0) [Data set]. NASH Reviewer. https://doi.org/10.5281/zenodo.24621194

Llego, M. A. (2026c, November 12). Does school MOOE reach poor and Last Mile schools? *NASH Reviewer Blog*. https://nash.com.ph/blog/school-mooe-poverty-last-mile-schools

Llego, M. A. (2026d). *EDCOM II classroom construction dashboard data, cleaned* (Version 1.1) [Data set]. NASH Reviewer. https://doi.org/10.5281/zenodo.24622262

Llego, M. A. (2026e, November 12). Implementing unit or non-IU: How a school gets its MOOE. *NASH Reviewer Blog*. https://nash.com.ph/blog/deped-implementing-unit-schools

Llego, M. A. (2026f, November 12). New MOOE normative formula: How to compute school MOOE. *NASH Reviewer Blog*. https://nash.com.ph/blog/school-mooe-normative-formula

Llego, M. A. (2026g, November 18). School Innovation and Improvement Fund (SIIF): DepEd guide. *NASH Reviewer Blog*. https://nash.com.ph/blog/school-innovation-improvement-fund-siif

Llego, M. A. (2026h, November 12). School MOOE allocation by school, FY 2020 to FY 2026. *NASH Reviewer Blog*. https://nash.com.ph/blog/school-mooe-allocation-fy-2020-2026

Llego, M. A. (2026i). *School MOOE allocations by school, FY 2020 to FY 2026, cleaned* (Version 1.4) [Data set]. NASH Reviewer. https://doi.org/10.5281/zenodo.24623290

Philippine Statistics Authority. (n.d.). *Consumer price index for all income households, Philippines and regions (2018=100)* [Data set]. OpenSTAT. https://openstat.psa.gov.ph/

Philippine Statistics Authority. (2026). *2023 city and municipal level poverty estimates* [Data set]. https://psa.gov.ph/statistics/poverty-sae/stat-tables

Second Congressional Commission on Education. (2025). *Fixing the foundations: A matter of national survival* (EDCOM II Year Two Report). https://edcom2.gov.ph/media/2025/01/EDCOM-2-Year-2-Report-Fixing-the-Foundations-2025.pdf

Second Congressional Commission on Education. (2026a). *National education plan 2026–2035*. https://edcom2.gov.ph/media/2026/01/EDCOM-II_Y03_National-Education-Plan.pdf

Second Congressional Commission on Education. (2026b). *Turning point: A decade of necessary reform (2026–2035)* (EDCOM II Final Report). https://edcom2.gov.ph/media/2026/01/EDCOM-II-Y03-for-web-012626_final.pdf