



Republic of the Philippines
Department of Education
CARAGA REGION
SCHOOLS DIVISION OF SIARGAO

DIVISION MEMORANDUM
No. 01-019 s, 2025

To: Assistant Schools Division Superintendent
Division Chiefs
Public Schools District Supervisors
Public School Heads
All others concerned
This Division

**SUBMISSION OF THE ANNUAL IMPLEMENTATION PLAN FOR CALENDAR
YEAR 2026**

1. In line with the continuous implementation of the Enhanced School Improvement Plan (ESIP) and to ensure alignment of school-level programs, projects, and activities with the Division and Regional directions, all schools are hereby directed to prepare and submit their Annual Implementation Plan (AIP) for Calendar Year 2026 based on their accepted ESIP 2025–2028
2. This directive is anchored on DepEd Order No. 008, s. 2019, titled *“Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and other Operating Expenses (MOOE) Allocation of Schools, including other Funds Managed by Schools”*, which mandates schools to utilize the allocated MOOE and to operationalize their ESIP through the preparation and annual updating of the AIP as a key planning and accountability mechanism.
3. The following shall be observed in the preparation and submission of the AIP 2026:
 - a. *Revisiting the AIP Implementation Cycle*

Schools are required to go back to the Assess, Plan, and Act (APA) Phases in preparing the AIP 2026. The root causes identified under each Priority Improvement Area (PIA) must be revisited, reviewed, and given due emphasis to ensure that proposed activities and programs directly address the most pressing school needs.

b. *Coverage of the AIP*

The AIP shall cover the 15-month implementation period January 2026 to March 2027. In cases where there are no changes in the identified activities and strategies, schools shall replicate the activities together with the approved budgetary allocations reflected in the AIP 2025 (January–March 2026), ensuring consistency with the ESIP Year 1 and 2 implementation.





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c. *Use and Modification of the AIP Template*

Schools shall utilize the prescribed AIP template and modify only the AIP implementation cycle, clearly indicating January 2026 as the start of implementation and March 2027 as the end of implementation. All activities to be included in the AIP must be anchored on and consistent with the approved ESIP 2025–2028.

d. *Review and Endorsement*

Prior to submission, the prepared AIP shall be reviewed by the concerned Public Schools District Supervisor (PSDS). The PSDS shall countersign the AIP in the Division ESIP Focal Person's name as evidence of review and endorsement.

4. The endorsed AIP 2026 shall be submitted to the Planning and Research Section **on or before February 9, 2026** for final review. Submission of the AIP 2026 is critical as it is required in the preparation of the Cash Advances (CA) of schools in the implementation of activities and operationalization of the school. Submissions beyond the prescribed deadline shall be subject to existing planning and reporting policies.

5. The schools shall utilize the approved AIP 2025 in requesting Cash Advances of MOOE from January to March 2026 as a mandatory financial document attachment.

6. For concerns, please contact the Division ESIP Focal, Mr. Reiner S. Oraliza.

7. For immediate dissemination to, guidance, and compliance of all concerned.


MANUEL O. CABERTE
Schools Division Superintendent



Encl: As stated

Reference: As stated

To be indicated in the Perpetual Index under the following subjects:

ESIP AIP

SGOD/rsoraliza

01/19/25