Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT

DEPARTMENT OF EDUCATION
DIVISION OF SULTAN KUDARAT
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DIVISION MEMORANDUM
SGOD CES No. 226 s. 2026

ADDENDUM TO DIVISION MEMORANDUM SGOD-CES NO. 222, S. 2026 RE: CONDUCT OF CLUSTERED WORKSHOP ON THE CRAFTING AND FINALIZATION OF SCHOOL IMPROVEMENT PLANS (SIP) AND ANNUAL IMPLEMENTATION PLANS (AIP)

To: Assistant Schools Division Superintendent
Chiefs of the Functional Divisions
Public Schools District Supervisors/Principals In-charge
Elementary and Secondary School Heads
Concerned Employees
This Division

1. Relative to Division Memorandum No. 222, s. 2026, titled **CONDUCT OF CLUSTERED WORKSHOP ON THE CRAFTING AND FINALIZATION OF SCHOOL IMPROVEMENT PLANS (SIP) AND ANNUAL IMPLEMENTATION PLANS (AIP) ,"** this Office informs the field of the additional information.

2. The additional participants of the said activity are the Cluster Head Bookkeepers, Cluster Bookkeepers with the Administrative Officers II and School heads as mentioned in the previous issuance.

3. The final venue for Cluster 3 composed of municipalities of Esperanza, Isulan, Bagumbayan, Senator Ninoy Aquino, and Palimbang 3 is Bagumbayan Municipal Gymnasium instead of Bagumbayan Central School.

4. The expenses relative to the participation in the activity shall be charged against School Maintenance and Other Operating Expenses (MOOE) instead of Division MOOE, subject to the usual accounting, budgeting, and auditing rules and regulations.

5. To promote the full and purposeful utilization of the annual School MOOE allocation, schools shall prepare their AIPs and corresponding financial plans with a target of 100% budget programming and utilization, subject to the applicable budgeting, procurement, accounting, and auditing rules and regulations. The

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following proposed allocations shall be reflected in the planning and budgeting process, subject to validation of their applicable legal and policy bases:

Table 2. Priority Expenditure and Proposed Allocation

Priority Expenditure	*Proposed Allocation*
Gender and Development (GAD)	5%
Disaster Risk Reduction and Management (DRRM)	5%
In-Service Training (INSET) and Professional Development	5%
Repair and Maintenance of Property, Plant, and Equipment	20%
Other authorized school PPAs and operating requirements	65%
TOTAL	100%

Pursuant to DepEd Order No. 8, s. 2019, these are the suggested other authorized school programs, projects, and activities (PPAs) and operating expenses, including but not limited to the following:

Table 3. *Suggested Other authorized school PPAs and operating expenses*

Suggested Other authorized school PPAs and operating expenses
• DSPC, RSPC, NSPC
• DFOT/ RFOT/NFOT
• Sports Supplies/ Equipment
• School LAC Sessions
• Programs and Activities for Senior Citizens and Persons with Disabilities (PWDs);
• School Safety and Security a. Metal Detectors b. Security Fence

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• Building Insurance;
• Preparation and Submission of Terminal Reports; (AO II, ADAS II, ADAS III)
• Brigada Eskwela Program/ Oplan Balik Eskwela
• Gulayan sa Paaralan Program;
• Initiatives to Improve Learner Participation and Cohort Survival Rates;
• School Reading Programs, including Brigada Pagbasa;
• Support for Daily School Operations;
• Annual Medical Checkups for Non-Teaching Personnel (₱500 per personnel);
• Fidelity Bond Coverage for Accountable Officers, including School Heads and Property Custodians; and
• Participation in Relevant Trainings, Seminars, and Other Professional Development Activities. (PESPA, SKAPSA, and NEU)

6. The proposed 20% allocation for repair, maintenance, and perimeter fencing shall be programmed, with implementation targeted during April to May 2027, subject to availability of funds, approved procurement plans, and applicable regulations. Schools shall prioritize urgent and essential infrastructure maintenance needs, particularly those affecting learner safety, school functionality, and the continuity of learning. Perimeter fencing projects shall be subject to applicable expenditure classifications and procurement requirements.

7. All other provisions of the aforementioned memorandum shall remain in full force and effect.

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8. Immediate dissemination of and compliance with this Memorandum are directed.

ROBERTO J. MONTERO, CESO V
Schools Division Superintendent

Encl: As stated
Reference: DepEd Order No. 8, s. 2019; Division Memorandum OSDS No. 119, s. 2022; Division Memorandum No. 222, s. 2026; other applicable issuances.
To be indicated in the Perpetual Index under the following subjects:
AIP **SIP** **WORKSHOP**

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