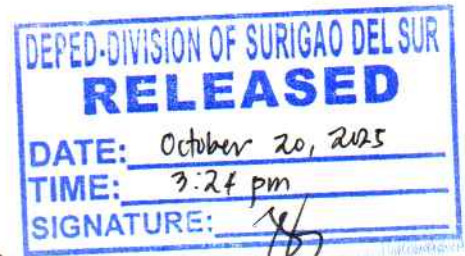




Republic of the Philippines
Department of Education

Caraga Region
SCHOOLS DIVISION OF SURIGAO DEL SUR



Office of the Schools Division Superintendent

DIVISION MEMORANDUM

No. 448, s. 2025

20 October 2025

To: Assistant Schools Division Superintendent
Chiefs of Functional Divisions
Unit/Section Heads
All Others Concerned

SUBMISSION OF ANNUAL IMPLEMENTATION PLAN (AIP), WORK AND FINANCIAL PLAN (WFP) & PROJECT PROCUREMENT MANAGEMENT PLAN (PPMP) FOR CY 2026

1. In preparation for the implementation of programs, projects, and activities for Calendar Year 2026, this Office hereby directs all concerned to prepare and submit the following planning and budgeting documents:
 - a. **Annual Implementation Plan (AIP);**
 - b. **Work and Financial Plan (WFP); and**
 - c. **Project Procurement management Plan (PPMP)**
2. The said documents shall be submitted to the office of the schools division superintendent on or before **October 30, 2025**.

Timely submission of these documents is essential to ensure the smooth and efficient preparation of the Division Consolidated Plans and Budgets for FY 2026. Non-compliance with the prescribed deadline may cause delays in program implementation and fund utilization.

3. Immediate dissemination of this Memorandum to all concerned is directed for their information, guidance, and strict compliance

LORENZO O. MACASOCOL, Ph.D., CESO V
Schools Division Superintendent