Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF DAGUPAN CITY

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Office of the Schools Division Superintendent

September 14, 2026

DIVISION MEMORANDUM
No. 518, s. 2026

SUBMISSION OF THE FY 2026 WORK AND FINANCIAL PLAN (WFP) ANCHORED ON THE UPDATED ANNUAL IMPLEMENTATION PLAN (AIP) OF ELIGIBLE NON-IMPLEMENTING UNIT PUBLIC SCHOOLS FOR THE IMPLEMENTATION AND UTILIZATION OF THE SCHOOL INNOVATION AND IMPROVEMENT FUND (SIIF)

To: Assistant Schools Division Superintendent
Chief Education Supervisors (SGOD and CID)
Education Program Supervisors
Public Schools District Supervisors
Budget Officer III and Accountant III
School Heads of Non-Implementing Public Schools (Elem., JHS & SHS)
All Others Concerned

1. In reference to **Sub-Allotment Release Order (Sub-ARO) No. ROI-26-1596** dated September 8, 2026, issued by the Finance Division-Budget Section, Regional Office, this Office, through the School Governance and Operations Division (SGOD), in coordination with the Budget and Finance Unit, hereby announces the mandatory submission of the **FY 2026 Work and Financial Plan (WFP)** of **eligible Non-Implementing Unit (Non-IU)** public schools for the implementation and utilization of the School Innovation and Improvement Fund (SIIF).

2. The submission of the WFP shall be undertaken in accordance with existing DepEd accounting and budgeting rules and regulations, as well as the applicable provisions governing the implementation and utilization of the SIIF.

3. In compliance with **DepEd Memorandum No. 048, s. 2026**, entitled "*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*," the WFP shall be **anchored on and consistent with the school's approved/updated Annual Implementation Plan (AIP)**. It shall likewise be consistent with the **SIIF Plan** previously submitted and reviewed through the InsightED platform.

4. The concerned school heads shall submit **one (1) original hard copy** of the duly accomplished and signed WFP to the SGOD-SMME Unit for compilation and consolidation. The SGOD-SMME Unit shall subsequently transmit the consolidated WFPs to the Budget and Finance Unit to facilitate the appropriate review, processing, and endorsement for the signing and approval of the authorized officials/top management.

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5. The prescribed **WFP template** is attached to this Memorandum and shall be used by all concerned schools in preparing their submission.

6. The deadline for submission shall be on or before **September 21, 2026**. All concerned school heads are strongly advised to ensure that their WFP is complete, duly signed, and consistent with their approved/updated AIP and previously submitted and reviewed SIIF Plan.

7. For inquiries and concerns, please coordinate with **Mr. Isagani D. Rosario**, Division SBM Coordinator, and/or **Mr. Jan Vincent D. Galvez**, EPS II, through the SGOD-SMME Unit.

8. Immediate dissemination of and compliance with this Memorandum are hereby desired.

MARCIANO U. SORIANO JR. PhD, CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Encl.: As stated
References: Sub-ARO No. ROI-26-1596, dated September 8, 2026; & DepEd Memorandum No. 048, s. 2026
To be indicated in the Perpetual Index
under the following subjects:
AIP SIIF WFP
SGOD-SMME/jvdg.idr/DM "Submission of the FY 2026 WFP Anchored on the Updated AIP of Eligible Non-IU Public Schools for the Implementation and Utilization of the SIIF"
September 10, 2026

Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OFFICE DAGUPAN CITY

Office of the Schools Division
Superintendent

WORK AND FINANCIAL PLAN

Office Name:
Fiscal Year:

FY 2026 EXPENDITURE FORM

Specific Program	Output	Output Priority Rank	Activities	Performance Indicator	Expense Class (PS/MOOE/CO)	Expense Object DBM Grouping	GAA by Object	Expense Item

Address: DepEd SDO, Burgos St., Dagupan City
Website: depeddagupan.com
Email Address: dagupan.city@deped.gov.ph

Costing				PPMP (Y/N)	APP-Supplies (Y/N)	APP-Airline Ticket (Y/N)	Manner of Release (Downloading, Cash Advance Direct Payment)
Quantity	Unit Cost	Frequency	Total Amount				

FINANCIAL DISBURSEMENT PROGRAM Q3 FY 2026-Q1 FY 2027									
Total Obligation	Q3 FY 2026			Q4 FY 2026			Q1 FY 2027		
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March

Prepared by:

Name & Signature

Designation

Date

Noted by:

LIEZL S. CANCINO PhD.
Chief Education Supervisor, SGOD

JENNETTE A. SISON
Budget Officer III

HARKING C. REYES
Accountant III

Recommended by:

ANNA LIZA M. CHAN, CESO VI
Assistant Schools Division Superintendent

Approved by:

MARCIANO U. SORIANO JR. PhD, CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent