



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF AKLAN**

October 08, 2025

**DIVISION MEMORANDUM**

No. 544, s. 2025

**PREPARATION AND SUBMISSION OF THE ANNUAL IMPROVEMENT PLAN  
FOR FY 2026**

**To: Asst. Schools Division Superintendent  
Chief Education Supervisors  
Education Program Supervisors  
Public Schools District Supervisors  
Principals/Head Teacher In-Charge of the District  
Heads of Elementary, Secondary and Integrated Schools  
All Others Concerned**

1. Pursuant to the provision of Republic Act No. 9155 (Governance of Basic Education Act of 2001), DO 44, s. 2015 (Guidelines on the Enhanced School Improvement Planning [SIP] Process and the School Report Card), and DO 13, 2016 (Implementation of the School-Based Management [SBM]), all schools are directed to craft their Annual Improvement Plan (AIP)/Work and Financial Plan (WFP) for FY 2026.
2. In preparation of your AIP/WFP, please be guided by the following reminders:
  - a. All Programs, Projects and Activities (PPAs) must be aligned with the approved School Improvement Plan (SIP);
  - b. Each activity or program must have a corresponding Project Procurement Management Plan (PPMP);
  - c. The total budget under MOOE column should not exceed the school's MOOE allocation for FY 2026 National Expenditure Program (NEP);
  - d. Use the prescribed AIP/WFP template;
  - e. Ensure that all activities with or without budget are reflected in the AIP/WFP;
  - f. All utilities and mandated PPAs, must be included;
  - g. Each activity with a budget must have a single allocation and a clearly identified funding source. If the source is not MOOE, specify accordingly (e.g. SEF, PTA, NGO, etc);
  - h. Upload the soft copies of the AIP/WFP and PPMP to <https://tinyurl.com/FT-AIP2026> ;
  - i. For Non-IU, NEP Programming should be aligned to AIP; and
  - j. For IU, program in BED 1 and 3 should be aligned to AIP;



Address: Poblacion, Numancia 5604 Aklan  
Tel. Nos. (036) 265-3744; 265-3737; 265-3738 (Trunkline)



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF AKLAN**

3. All schools are required to upload their AIP/WFP and PPMP on or before October 30, 2025.
4. No school shall receive its FY 2026 MOOE allocation without an approved AIP/WFP, as this serves as a pre-requisite for fund release.
5. For inquiries or clarification, you may contact Mrs. Milgie C. Villareal, Planning Officer III, Planning and Research Section.
6. Immediate dissemination of and strict compliance with this Memorandum are desired.

**FELICIANO C. BUENAFE, Jr. CESO VI**  
Schools Division Superintendent 

Inclosures : NONE  
Reference : DO 44, 2015, DO 13, 2016  
Allotment : 1 (R.O. 12-94)

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

**EXPENSES**  
**SCHOOLS**

**FUNDS**  
**STRANDS: Finance and Administration**

**POLICY**

/MCV



Address: Poblacion, Numancia 5604 Aklan  
Tel. Nos. (036) 265-3744; 265-3737; 265-3738 (Trunkline)