



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

September 1, 2026

DIVISION MEMORANDUM
OSDS- 2026 - 158

**2nd DFIMMEA – DIVISION FINANCIAL MANAGEMENT, MONITORING,
EVALUATION AND ADJUSTMENTS CUM ANNUAL IMPLEMENTATION PLAN (AIP)
PREPARATION**

To: Assistant Schools Division Superintendent
School Heads
Administrative Officer II
School – based Finance personnel
This Division

1. The SDO Tacurong City shall conduct 2nd DFIMMEA – Division Financial Management, Monitoring, Evaluation and Adjustments cum Annual Implementation Plan (AIP) Preparation on the following dates and venues:

September 3, 2026, 8:00 a.m. to 12:00 noon

Angel's Food and Catering Services

4th Block, Fernandez Subdivision, Barangay Poblacion, Tacurong City

September 4, 2026, 8:00 a.m. to 5:00 p.m.

SDO Conference Hall, Tacurong City

2. The objectives of this activity are the following:
 - a. Present the 2027 National Expenditure Program (NEP) allocation for School MOOE;
 - b. Present to the School Heads and school-based non-teaching personnel the status of the downloading and liquidation of MOOE and other funds;
 - b. Orient the School Heads and school -based non- teaching personnel on new issuances and relevant guidelines issued by the oversight agencies;
 - c. Orient the School Heads and school-based non-teaching personnel on the preparation of the School Annual Implementation Plan (AIP);
 - d. Discuss the appropriate Account names and codes in various government financial transactions; and
 - e. Address other related financial issues and concerns.
3. The following shall be the participants:
 - a. School Heads;
 - b. School – based Administrative Officer II (AO II) and
 - c. Cluster/School Bookkeepers
 - d. Cluster/School Disbursing Officers



Address: Alunan Highway, Poblacion, Tacurong City 9800
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4. Meals, Snacks, honorarium of speakers, supplies and materials and other related expenses are chargeable to Schools Division Maintenance Operating and Other Expenses (MOOE) fund subject to accounting and auditing rules and regulations.
5. For the information, guidance, and compliance of all concerned.

CARLOS G. SUSARNO PHD., CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Enclosures: None.

Reference: None

Allotment: None

To be included in the perpetual Index under
RECORDS

JGS/OSDS/DM/ 2nd Division Financial Management Monitoring, Evaluation and Adjustments cum AIP Preparation/September 1, 2026



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