



Republic of the Philippines
Department of Education
REGION IX, ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DAPITAN CITY

Office of the Schools Division Superintendent

September 24, 2025

DIVISION MEMORANDUM
OSDS-2025- 623

TO:

All Public Elementary and Secondary School Heads
Division Accountant
Division Budget Officer
Division Personnel Concerned

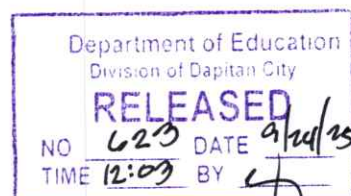
In the interest of proper planning, transparency, and effective utilization of resources, all schools are hereby directed to prepare and submit their **Work and Financial Plan (WFP)** for **FY 2026** to the Office of the Schools Division Superintendent (OSDS) prior to the submission of their **School Operating Budget (SOB)**.

The WFP shall serve as basis for the preparation of the SOB. Hence, no SOB shall be accepted by this Office without the duly reviewed and submitted WFP.

As such, the Schools Division Superintendent hereby delegates the approval of the School Operating Budgets (SOBs) to the Division Accountant after such has been reviewed and countersigned by the Division Budget Officer, effective immediately.

For strict compliance.


JAY S. MONTEALTO, CESO VI
Schools Division Superintendent



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