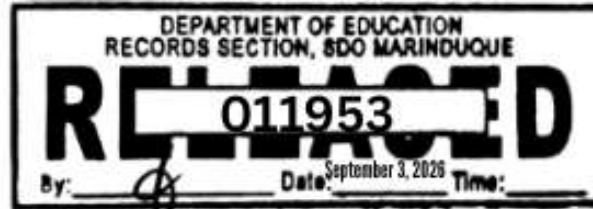




Republic of the Philippines
Department of Education
SCHOOLS DIVISION OF MARINDUQUE



Office of the Schools Division Superintendent

MEMORANDUM
SGOD-2026-173

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Program Owners
All Others Concerned

FROM: **RONNIE S. MALLARI, PhD, CESO, III**
Regional Director
Concurrent, Officer-in-Charge
Office of the Schools Division Superintendent

SUBJECT: CY 2027 DIVISION TARGET SETTING AND WORK AND FINANCIAL PLAN DEVELOPMENT

DATE: August 26, 2026

1. The Schools Division of Marinduque, through the School Governance and Operations Division – Planning and Research Section (SGOD-PRS) under the Program Creating Tomorrow, Schools Today: SGOD 360° and Project Plan, Do Research, Innovate, will conduct the **CY 2027 Division Target Setting and Work and Financial Plan Development** at the SDO Marinduque Conference Hall, Malusak, Boac, Marinduque on September 18, 2026 from 9:00 AM to 4:00 PM.
2. This activity aims to:
 - a. present Project Procurement Management Plan (PPMP) and Work and Financial Plan (WFP) for CY 2027;
 - b. prioritize Programs, Projects and Activities (PPAs) to address the gaps; and
 - c. set the targets for the Division Work and Financial Plan;
3. To ensure the smooth, timely, and efficient conduct of all activities, the following timeline shall be strictly observed by all concerned:

Activities	Date	Output	Participants
Preparation of Activity Proposals, Implementation Plan, M&E Plan, PPMP, and WFP per program owner per Functional Division	September 1-4, 2026	Draft Activity Proposals, Implementation Plan, M&E Plan, PPMPs, and WFPs	Program Owners and Functional Division (FD) Chiefs

Deliberation of Activity Proposals, Implementation Plan, M&E Plan, PPMPs, and WFPs per Functional Division	September 7-11, 2026	Approved Proposals, Implementation Plan, M&E Plan, PPMPs, and WFPs by the FD Chiefs	Program Owners and FD Chiefs
Target Setting and WFP Presentation	September 18, 2026	Draft Division WFP	SDS, ASDS, FD Chiefs, Budget Officer, Accountant & DPT Secretariat
Finalization of the Division WFP and Calendar of Activities for CY 2027	September 22, 2026	Approved Division WFP, Division Calendar of Activities for CY 2027	SDS, ASDS, FD Chiefs, Budget Officer, Accountant & DPT Secretariat

4. Functional Divisions must present their WFP for deliberation, which should be aligned in the PPAs indicated in the DEDP. The SDS, ASDS, Budget Officer, and Accountant shall serve as panelists.
5. The following Enclosures are attached for guidance and references:
 - a. Enclosure No. 1 – Program of Activities
 - b. Enclosure No. 2 – Activity Proposal Template for SGOD and CID
 - c. Enclosure No. 3 – Activity Proposal Template for OSDS
 - d. Enclosure No. 4 – Monitoring and Evaluation (M&E) Plan Template
 - e. Enclosure No. 5 – Implementation Plan Template
 - f. Enclosure No. 6 – Project Procurement Management Plan (PPMP) Template
 - g. Enclosure No. 7 – Work and Financial Plan Template
6. Participants are encouraged to bring their own food provision, as there is no budget allocation for meals and snacks for this activity.
7. Soft copies of the Work and Financial Plan which can be accessed through this link <https://tinyurl.com/Work-Financial-Plan1> shall be submitted to the Planning and Research Section for reproduction and distribution to the panelists.
8. Attendance of all the participants is a must.
9. For information, guidance, and compliance of all concerned.

/SGOD-PRS-MOL/CY 2027 DIVISION TARGET SETTING AND WORK AND FINANCIAL PLAN DEVELOPMENT/AUGUST 26, 2026/

PROGRAM OF ACTIVITIES

CY 2027 DIVISION TARGET SETTING AND WORK AND FINANCIAL PLAN DEVELOPMENT

SDO Conference Hall, Malusak, Boac, Marinduque
September 18, 2026 | 9:00 AM – 4:00 PM

- | | | |
|------|---|---|
| I. | Opening Program
a. Nationalistic Song
b. Prayer
c. DepEd Quality Policy Statement | Planning and Research Section |
| II. | Message | Dr. Ronnie S. Mallari, CESO III
Regional Director
concurrent, Officer-in-Charge,
Office of the Schools Division
Superintendent

Dr. Mabel F. Musa, CESO VI
Assistant Schools Division Superintendent |
| III. | Presentation of the Division
Programs, Projects and Activities
in the Division Education
Development Plan CY 2026-2028 | Ms. Bernadith R. Lacerna
Senior Education Program Specialist
Planning and Research Section |
| IV. | Presentation of Budget for
CY 2027 | Ms. Arlene M. Marasigan
Administrative Officer V
Budget Unit |
| V. | Presentation, Deliberation, and
Prioritization of Programs,
Projects and Activities for
CY 2027 | Curriculum Implementation Division
School Governance and Operations Div.
Office of the Schools Division Superintendent
(Accounting, Admin, Budget, ICT, Legal) |
| VI. | Ways Forward | Ms. Maita M. Lazares
Chief Education Supervisor
School Governance and Operations
Division |

Moderators:

Ms. Bernadith R. Lacerna
Senior Education Program Specialist

Ms. Marisol O. Luarca
Planning Officer III

PROGRAM/PROJECT/ACTIVITY PROPOSAL
(for SGOD & CID)

I. ACTIVITY DESCRIPTION

Activity Title :
Type of Activity :
Activity Proponent :
Number of Beneficiaries :
Location of Beneficiaries :
Date of Implementation :
Area of Activity Implementation :
Budget Requirement :
Budget Requested :
Fund Source :

II. BACKGROUND/SITUATIONAL ANALYSIS/RATIONALE

(Include/ State here the data, research findings and recommendations)

III. DESIRED IMPACT AND OUTCOME OF THE PROJECT

(Target long-term benefits and immediate results)

IV. RISK MANAGEMENT PLAN

(Matrix covering possible risks, preventive measures/ strategies, and monitoring mechanisms)

Possible Risk	Preventive Measures and Strategies	Mechanism to Monitor Risks

V. PROJECT ORGANIZATION AND STAFFING

(Designation of roles, tasks, and committee assignments)

VI. PROJECT WORK PLAN

(Phase-by-phase execution plan (Pre-Implementation, Program Implementation, and Post-Implementation) detailing strategies, indicators, learning development objectives, timelines, and Office Primary Responsibility (OPR))

Strategies and Activities	Performance Target and/or indicator	Learning Development to be addressed	Timeline/ Duration	OPR
a. Pre-Implementation Phase				
b. Program implementation Phase				
c. Post-Implementation Phase				

VII. DETAILED BUDGET REQUIREMENT

(Comprehensive breakdown of expenditures)

PARTICULARS	UNIT/QUANTITY	AMOUNT	TOTAL AMOUNT
GRAND TOTAL			

VIII. QUALITY ASSURANCE TOOL

Please refer to QAME Form F under DepEd Order No. 29, s. 2022

Prepared by:

Program Owner

Reviewed by:

Chief Education Supervisor

Recommending Approval:

Assistant Schools Division Superintendent

Approved:

Schools Division Superintendent

PROGRAM/PROJECT/ACTIVITY PROPOSAL
(for OSDS)

I. ACTIVITY DESCRIPTION

Activity Title :
Type of Activity :
Activity Proponent :
Number of Beneficiaries :
Location of Beneficiaries :
Date of Implementation :
Area of Activity Implementation :
Budget Requirement :
Budget Requested :
Fund Source :

II. BACKGROUND/SITUATIONAL ANALYSIS/RATIONALE

(Include/ State here the data, research findings and recommendations)

III. DESIRED IMPACT AND OUTCOME OF THE PROJECT

(Target long-term benefits and immediate results)

IV. RISK MANAGEMENT PLAN

(Matrix covering possible risks, preventive measures/ strategies, and monitoring mechanisms)

Possible Risk	Preventive Measures and Strategies	Mechanism to Monitor Risks

V. PROJECT ORGANIZATION AND STAFFING

(Designation of roles, tasks, and committee assignments)

VI. PROJECT WORK PLAN

Phase-by-phase execution plan (Pre-Implementation, Program Implementation, and Post-Implementation) detailing strategies, indicators, learning development objectives, timelines, and Office Primary Responsibility (OPR)

Strategies and Activities	Performance Target and/or indicator	Learning Development to be addressed	Timeline/ Duration	OPR
a. Pre-Implementation Phase				
b. Program implementation Phase				
c. Post-Implementation Phase				

VII. DETAILED BUDGET REQUIREMENT

(Comprehensive breakdown of expenditures)

PARTICULARS	UNIT/QUANTITY	AMOUNT	TOTAL AMOUNT
GRAND TOTAL			

VIII. QUALITY ASSURANCE TOOL

Please refer to QAME Form F under DepEd Order No. 29, s. 2022

Prepared by:

Program Owner

Reviewed and recommended by:

Assistant Schools Division Superintendent

Approved:

Schools Division Superintendent

Program / Title: _____

I. PURPOSE AND SCOPE (Theory of Change)			II. DATA COLLECTION AND MANAGEMENT				III. DATA ANALYSIS			IV. INFORMATION, DISSEMINATION, REPORTING AND UTILIZATION			
Hierarchy of Objectives	Objective Statement	Indicator	Data collection method/ Data source	Responsible Office in data collection	Schedule / Frequency of data collection	Ways of organizing and storing the collected data	User(s) and use(s) of data collected	Data analysis to be used	Responsible office for data analysis	Frequency of data analysis	Audience of M&E results	Communication strategies to be employed/used	Reporting schedule/frequency
Goal													
Outcome													
OUTPUT 1													
Activity 1													
Activity 2													
OUTPUT 2													
Activity 1													
Activity 2													
Note: You may add row for another outcome/output/activity.	Description or statement of corresponding objectives	These are the SMART indicators of impact, outcomes, and outputs Quantitative and/or qualitative criteria that provide a simple and reliable means to measure achievement or reflect changes connected to the goal, outcomes, and output respectively.	Are there existing tools to be used? Is it thru FODs, documents review, interviews, questionnaire, surveys?	Office or personnel who do collection	Refers to frequency of collection: monthly, quarterly, semi-annual, annual	Upon collection of data, where do you store it? If hard copies, are there filing cabinets? Or if soft copies, are there computers, databases?	Who are the users of raw data being collected (internal and external stakeholders) and for what? Aside from yes, are there other offices/stakeholders who uses the same data you are collecting, who are they? What	Do you have specific statistical tests used to process and analyze the data? (e.g. descriptive analysis and/or inferential analysis)	Is there a specific staff or office who do data analysis?	How frequent data analysis? Monthly, quarterly, among others?	After analysis, you have the findings and proposed recommendations. Who will use those? To whom it will be provided (internal and external stakeholders)	What are the different platforms and strategies to communicate the findings and proposed recommendations? (e.g. consultation meetings, orientations, conferences, fms, bulletin boards, website, social media, written reports, FIRs)	Do you regularly report it, are there specific schedules or frequency of reporting or dissemination?

Prepared by: _____

Name/Position _____

Noted: _____

Chief Education Supervisor _____

Approved: _____

Schools Division Superintendent
Schools Division of Marinduque

Enclosure No. 5 to Division Memorandum SGOD-2026-173

Title: _____

Goal: _____

Outcome: _____

Note: Please refer to your Theory of Change (TOC) for the Goal, Outcome, Output

	Critical Action	Responsible/ Accountable Unit (FD)	Timeframe	Estimated Budget	Budget Source
	<i>What actions/activities must be completed to implement the policy?</i>	<i>Who is responsible for the action/activity?</i>	<i>When must the action/activity be completed?</i>	<i>How much will it cost to implement the action?</i>	<i>Where will the funding come from? (internal and external funding source) MOOE</i>
OUTPUT 1					
OUTPUT 2					
OUTPUT 3					
Activity 1	<i>(Encode here the Activity that would contribute to the Output)</i>				
Activity 2	<i>(Encode here the Activity that would contribute to the Output)</i>				
OUTPUT 2	<i>(Encode here the Output 2)</i>				
Activity 1	<i>(Encode here the Activity that would contribute to the Output)</i>				
Activity 2	<i>(Encode here the Activity that would contribute to the Output)</i>				
OUTPUT 3	<i>(Encode here the Output 3)</i>				
Activity 1	<i>(Encode here the Activity that would contribute to the Output)</i>				

OUTPUT 4 <i>(Encode here the Output 4)</i>					
Activity 1	<i>(Encode here the Activity that would contribute to the Output)</i>				
Activity 2	<i>(Encode here the Activity that would contribute to the Output)</i>				
Activity 3	<i>(Encode here the Activity that would contribute to the Output)</i>				
Activity 4	<i>(Encode here the Activity that would contribute to the Output)</i>				
Activity 5	<i>(Encode here the Activity that would contribute to the Output)</i>				
Activity 6	<i>(Encode here the Activity that would contribute to the Output)</i>				

Prepared by:

Name/Position

Noted:

Chief Education Supervisor

Approved:

Schools Division Superintendent
Schools Division of Marinduque

Enclosure No. 6 to Division Memorandum SGOD-2026-173

[Agency Letterhead with Logo]

PROJECT PROCUREMENT MANAGEMENT PLAN (PPMP) NO. ____

☐ INDICATIVE ☐ FINAL

Fiscal Year 1

End-User or Implementing Unit:

PROCUREMENT PROJECT DETAILS					PROJECTED TIMELINE (MM/YYYY)			FUNDING DETAILS		ATTACHED SUPPORTING DOCUMENTS	REMARKS
General Description and Objective of the Project to be Procured	Type of the Project to be Procured (whether Goods, Infrastructure and Consulting Services)	Quantity and Size of the Project to be Procured	Recommended Mode of Procurement	Pre-Procurement Conference, if applicable (Yes/No)	Start of Procurement Activity	End of Procurement Activity	Expected Delivery/Implementation Period	Source of Funds	Estimated Budget / Authorized Budgetary Allocation (Pbf)		
								TOTAL BUDGET:			

Prepared by:

Signature over Printed
Name
Position / Designation

Date : _____

Submitted by:

Signature over Printed Name
Position/Designation

Date : _____

(Initial WFP Form)

Functional Division/Unit/Section: _____

* Proposed WFP for Triangulation
** Amount from Initial RBA

Approved:

OIC, Schools Division Superintendent