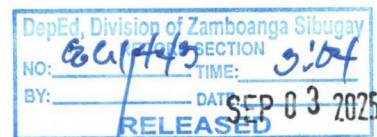




Republic of the Philippines
Department of Education
REGION IX
SCHOOLS DIVISION OF ZAMBOANGA SIBUGAY



02 September 2025

DIVISION MEMORANDUM
NO. 4el, s. 2025

**STRICT SANCTIONS ON SCHOOL PLANNING TEAMS FOR FAILURE TO
SUBMIT SCHOOL IMPROVEMENT PLAN (SIP) FOR FY 2025-2028**

To: Assistant Schools Division Superintendent
Chiefs of SGOD and CID
Concerned District SIP Appraisal Teams
Concerned School Heads and School Planning Teams
All Others Concerned
This Division

1. This office reiterates its **serious concern regarding the non-compliance of certain School Planning Teams (SPT) led by their respective School Heads**, in submitting the **district-appraised School Improvement Plan (SIP) for FY 2025-2028**, despite prior advisories and reminders, including Division Memorandum dated May 5, 2025, which outlined the submission deadlines and compliance requirements.
2. After more than three months since the issuance of said memorandum, **14 schools across various districts have yet to submit their SIPs**. This constitutes a direct violation of **Republic Act No. 9155 (Governance of Basic Education)**, **DepEd Order No. 008, s. 2019 (Guidelines on Use of School MOOE)**, **DepEd Order No. 44, s. 2015**, and relevant **COA and DBM Joint Circulars**. These mandates require the preparation, submission, and approval of the SIP as a prerequisite to the proper utilization of school funds and the implementation of programs, projects, and activities.
3. This Office reiterates the following policies and legal bases governing the use of school funds and the implementation of school programs:
 - a. **DepEd Order No. 008, s. 2019 (Revised Guidelines on the Use of School MOOE)**. School MOOE shall be used exclusively for activities identified in the approved SIP and Annual Implementation Plan (AIP). All disbursements must strictly adhere to the priorities and activities outlined in the SIP to ensure efficient, transparent, and goal-aligned resource utilization.



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- b. **DepEd Order No. 44, s. 2015 and the SIP Guidebook.** The **SIP is a mandatory**, participatory planning document that serves as the school's roadmap for improvement and the basis for all programming, budgeting, and resource allocation. The absence of an **approved SIP** undermines the school's capacity to justify expenditures and implement activities aligned with improvement targets.
- c. **Government Auditing Code of the Philippines (PD 1445) and relevant COA-DBM-DepEd Joint Circulars.** No funds shall be disbursed, nor expenditures or obligations incurred, without proper authority and documentation, including an approved SIP. Disbursement of funds or conduct of activities without an approved SIP may be deemed irregular or unauthorized, subject to audit disallowance and administrative sanctions.
4. The failure to comply with these directives is considered a **serious offense** since:
- a. The School Head, as the leader of the School Planning Team, holds the **primary responsibility and accountability** for the timely and proper formulation and submission of the SIP.
- b. Utilizing funds without an approved SIP constitutes **irregular and unauthorized disbursement**, subject to audit disallowance and administrative sanctions.
- c. Non-compliance undermines transparent governance, proper planning, and effective resource utilization and ultimately compromises the delivery of quality education programs.
5. The schools and their respective SPTs that have committed this violation are as follows:

District	School
Alicia	1.Kapatagan Elementary School
	2. Litayon Elementary School
	3.Sto Niño Elementary School
	4.Talaptap Elementary School
	5.Tantawan Primary School
Kabasalan	1.Ignacio Canoy Elementary School (<i>formerly Banker ES</i>)
Malangas	1.Del Pilar Elementary School
Payao	1.Dalama Elementary School
	2. Upper Sumilong Elementary School





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	3.Sumilong Elementary School
	4. San Isidro Elementary School
RT Lim	1.Tupilac Elementary School
	2.Gango National High School
Tungawan	1.Limanon 2 Elementary School

6. In view of the foregoing, this office hereby **warns and advises the affected School Heads** of the following consequences should they fail to comply immediately:
- Administrative sanctions consistent with DepEd policies and Civil Service Rules.
 - Possible withholding or disallowance of fund release and other financial sanctions.
 - Reporting to higher authorities for further disciplinary actions as warranted.
7. Immediate and strict compliance to submit the SIP is expected and any delay beyond **September 10, 2025** will be dealt with accordingly to uphold the integrity of the education system in this Division.
8. Wide dissemination of this memorandum is directed for awareness and compliance.

VIRGILIO P. BATAN, JR., CESO V
Schools Division Superintendent

References: RA 9155
DO 24, s. 2022
DO 008, s. 2019
COA-DBM-DepEd Joint Circular No. 2019-1
PD 1445 (Government Auditing Code of the Philippines)
DO 44, s. 2015

To be indicated in the perpetual index under the ff. subjects:
PLANS ACCOUNTABILITY
SCHOOLS SYSTEMS

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