



Republic of the Philippines
Department of Education
REGION VIII
SCHOOLS DIVISION OF CALBAYOG CITY

June 25, 2026

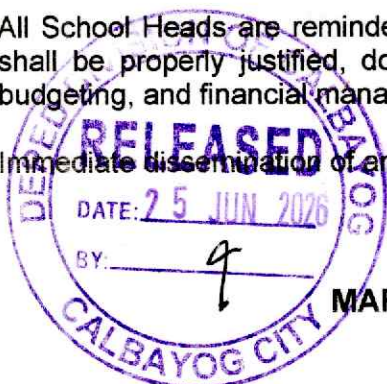
DIVISION MEMORANDUM


No. 240, s. 2026

**IMPLEMENTATION OF THE EXISTING ANNUAL IMPLEMENTATION PLAN (AIP) IN
SUPPORT OF THE THREE-TERM SCHOOL CALENDAR IMPLEMENTATION
FOR SY 2026–2027**

TO : Assistant Schools Division Superintendent
Chief Education Supervisor (CID & SGOD)
District Advisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. In view of the implementation of the Three-Term School Calendar by the Department of Education, and recognizing the adjustments required in the planning and implementation of school programs, activities, and projects (PAPs), all schools are hereby informed that the Annual Implementation Plan (AIP) submitted prior to the implementation of the Three-Term Calendar shall remain in effect and shall continue to serve as the basis for the implementation of school activities for SY 2026–2027.
2. This arrangement is adopted to ensure continuity of school operations, particularly in consideration of the financial requirements and obligations of schools, including the proper utilization of available resources, approved programs, and planned activities reflected in the existing AIP while awaiting further issuances and updated guidelines relative to adjustments brought about by the Three-Term Calendar implementation.
3. School Heads are directed to review their existing AIPs and ensure that the implementation of programs, activities, and projects remains aligned with the current school priorities, approved budget allocations, and operational requirements. Any necessary adjustments shall be undertaken within the existing approved plans and applicable financial management policies.
4. Should there be major operational changes, emerging needs, or significant adjustments required due to the implementation of the Three-Term Calendar, concerned schools may prepare a **Supplemental Annual Implementation Plan** (Supplemental AIP) to capture additional or revised activities that are necessary to support effective school operations and delivery of quality basic education services.
5. All School Heads are reminded to ensure that any revisions, realignment, or supplemental plans shall be properly justified, documented, and aligned with existing DepEd policies on planning, budgeting, and financial management.
6. Immediate dissemination of and compliance with this Memorandum is directed.




MARGARITO A. CADAYONA JR. PhD, CESO VI
Schools Division Superintendent 