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Republic of the Philippines  
**Department of Education**  
REGION XI  
SCHOOLS DIVISION OF DAVAO DEL NORTE

**Office of the Schools Division Superintendent**

**DIVISION MEMORANDUM**

CID-2026- 0250

To: Chief Education Supervisor-Curriculum Implementation Division  
Chief Education Supervisor-School Governance and Operations Division  
School Heads of Sonlon NHS and Mabuhay NHS  
All Others Concerned

Subject: **MANDATORY CAPACITY BUILDING AND TRAINING ON FINANCIAL MANAGEMENT FOR IMPLEMENTING UNIT (IU) TRANSITION**

Date: March 16, 2026

1. In line with the application of Sonlon National High School for Implementing Unit (IU) status, it is essential that the school's financial personnel are adequately prepared to manage independent fiscal operations. As an IU, the school will assume full responsibility for its accounting, budget execution, and financial reporting functions, which the Schools Division Office previously handled.
2. This capacity-building activity aims to equip the concerned personnel with the necessary knowledge and skills to comply with the financial management requirements of the Department of Budget and Management (DBM) and the Department of Education (DepEd).
3. Attendance is mandatory for Cheryl S. Cabaraban, Administrative Assistant III, who is designated to serve as the Bookkeeper of Sonlon National High School. She will undergo upskilling and reskilling through training sessions to be held every Monday and Tuesday from March 23 to April 21, 2026, at the Schools Division Office – Accounting Unit.
4. Everyone is highly encouraged to continually support and recognize the value of equality and diversity of all personnel while complying with the directives set forth by this office.
5. Immediate dissemination and strict compliance with this Memorandum are directed.

**REBONFAMIL R. BAGUIO**  
Assistant Regional Director  
Concurrent, Officer-in-Charge  
Office Schools Division Superintendent



CID/gad  
Fr: ADAS training

