



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

September 1, 2026

DIVISION MEMORANDUM

OSDS No. 162, s. 2026

**PREPARATION AND SUBMISSION OF BUDGET EXECUTION DOCUMENTS
(BEDs) FOR FY 2027**

To: **Assistant Schools Division Superintendent**
Division Chiefs (SGOD and CID)
School Heads
Administrative Assistants II and III
Administrative Officer II
Both Elementary and Secondary Schools (IUs and Non-IUs)
All Others Concerned
This Division

1. The Department of Budget and Management (DBM) has recently released the approved FY 2027 National Expensiture Program (NEP) of all Operating Units (OUs). The NEP shall serve as ceiling for formulating the Budget Execution Documents (BEDs) of all OUs in the coming Budget Year 2027 which shall be submitted to DBM on or before November 30, 2026. *(Please see attached list of allocations per school for your reference).*
2. Schools, through their respective School Planning Team (SPTs), shall revisit and review their priority improvement areas based on the School Improvement Plan (SIP) that shall be the basis for the crafting of the 2027 Annual Implementation Plan (AIP). Accordingly, only approved programs, activities and projects shall be considered in the preparation of the BEDs/Budget Plans for FY 2027. *(Please see attached phases/timelines to be observed in crafting your budget documents)*
3. Furthermore, all schools are expected to conduct the necessary pre-work and prepare the following documents:
 - a. Work and Financial Plan (WFP)
 - b. Quarterly School Operating Budget (SOB)
 - c. School Monthly Cash Program (SMCP)
 - d. Annual Procurement Plan for Common-Use Supplies (APP-CSE)
4. All approved School Budget Plans for FY 2027 must be submitted to the Budget Office for consolidation on or before November 6, 2026.



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5. Please be guided accordingly.

CARLOS G. SUSARNO, PHD., CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Enclosure: As stated.
Reference: None
Allotment: None
To be included in the Perpetual Index under the following Subjects:

IMPLEMENTATION SCHOOL BUDGET PLANS

SAM/ BUDGET/ DM / PREPARATION AND SUBMISSION OF BUDGET EXECUTION DOCUMENTS (BEDs) FOR FY 2027/ September 1, 2026



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TIMELINE FOR CRAFTING OF SIP, AIP, and SCHOOL BUDGET PLANS (2027)				
PHASE	SPECIFIC ACTIVITIES	TIMELINE	EXPECTED OUTPUT	RESPONSIBLE PERSONNEL/GROUP
Phase 1: Dissemination & Organization	* Dissemination of DepEd guidelines and MOOE allocations	September 2-4, 2026	DepEd Guidelines and MOOE allocations disseminated	Division Office
	* Organization of School Planning Team (SPT) and Finance/Budget Committee, and Stakeholder Groups (PTA,SGC, & BLGU)		Formed School Planning Team (SPT) & Committees	School Heads, Teachers, non - teaching personnel, and School Planning Team
Phase 2: Data Gathering & School Situation Analysis (SSA)	*Conduct of School Situation Analysis (SSA) (e.g., enrollment, performance, resources & financial reports	September 7-8, 2026	Prepared School Situation Analysis (SSA) Report with Identified gaps & needs	School Heads, Teachers, Non - teaching personnel, School Planning Team, and stakeholders
	*Review of previous SIP/AIP implementation			
	*Conduct of Focus Group Discussions (FGDs) with school personnel and stakeholders			
Phase 3: Review of School Improvement Plan (3 years)	*Formulation of priority goals & objectives for 2027-2028	September 9-10, 2026	*Draft SIP 2027	School Heads, Teachers, non - teaching personnel, School Planning Team and stakeholders
	*Identification of Key Result Areas (KRAs) and improvement interventions			
	Draft SIP (2026-2028) with major PPAs			
	*Draft SIP (2027-2028) with major PPAs			
	<i>Note 1: The School Head shall prepare the SIP</i>			
	<i>Note 2: All school activities and fund sources must be reflected in the SIP (e.g., MOOE, PTA, Canteen, IGP, SEF and other school fund.</i>			
	<i>Note 3: "Non - inclusion of PPAs in the SIP, No implementation" This rule shall be strictly followed.</i>			

Phase 4: Crafting of Project Workplace and Budget Matrix	*Craft Project Workplace and Budget Matrix for prioritization using Prioritization Rubric. (Strategic Importance, urgency, magnituded and feasibility)	September 11-15, 2026	*Crafted Project Workplace and Budget Matrix	School Heads, Teachers, non - teaching personnel, School Planning Team and stakeholders
Phase 5: Crafting Annual Improvement Plan (AIP) (Year 2 of SIP)	*Preparation of AIP 2027 from SIP *Identify annual targets & indicators aligned with SIP, MOOE allocation, and other school funds, consistent with DepEd orders, accounting and auditing rules and regulations. *Prepare PPAs aligned in AIP with specific timeframes, responsible persons, budget and resources. <i>Note 1: The School Head shall be prepare the AIP.</i>	September 16-18, 2026	* Draft AIP 2027	School Heads, Teachers, non - teaching personnel, School Planning Team and stakeholders
	<i>Note 2: Program Holders shall prepare PPAs aligned with the SIP and AIP, with complete details including implementation dates and budgetary requirements. PPAs without complete details shall not be included in the school budget plans.</i>			
Phase 6: Drafting School Budget plans (PPMP, APP, WFP, and SMCP)	*Alignment AIP- PPAs with MOOE allocation and other school funds *Allocate funds for mandatory and overhead expenses (supplies, utilities, trainings, official travel and learning support) *Prepare PPMP, APP, WFP, and SMCP <i>Note 1: The concerned personnel to prepare the school budget plans are the following: PPAs - Program Holder PPMP - Program Holder APP & WFP - AO II SMCP - ADAS III</i>	September 21 to October 5, 2026	*Draft PPMP, APP, WFP, and SMCP 2027	School Heads, Teachers, program holders, non -teaching personnel and SPT

Phase 7: Internal Review and Validation	*Review SIP, AIP, and other school budget plans to ensure alignment with priorities and compliance with existing provisions.	October 6-9, 2026	*Reviewed and Validated SIP, AIP and other school budget plans	School Heads, Teachers, program holders, stakeholders, non -teaching personnel and SPT
	*Validate with Stakeholders (PTA, SGC, LGU, teachers & non -teaching personnel) *Make adjustments based on feedback			
Phase 8: Submission and SDO review	*Submit Draft SIP, AIP, and other School Budget plans (APP, WFP & SMCP) to Division Office	October 12-16, 2026	*Draft SIP,AIP and other School Budget plans	School Heads, SGOD, and non -teaching personnel
	* SGOD conducts technical review and provides feedback.	October 19-21, 2026		
Phase 9: Finalization, Approval & Submission	*Schools shall make necessary revision on all plans based on SGOD recommendations	October 22-30, 2026	*Approved SIP, AIP, and other school budget plans.	School Head & School Division Office (SDO)
	*Revised SIP, AIP and other school budget plans shall be returned to the Division Office for approval			
	Approved Budget Plans shall be submitted to Budget Office for consolidation	On or before November 6, 2026		
Phase 10: Encoding of approved AIP in the AIP dashboard	Schools shall encode their approved AIP in the dashboard	November 2-6, 2026	*Encoded AIP in the dashboard	School head & non -teaching personnel

Important Reminders:

1

Avoid scheduling of procurement during teachers' vacation leave.

Guidelines:				
1	DepEd Order No. 008, s. 2019	Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of MOOE allocation of schools, including other funds managed by schools.		
2	Deped Order No. 01, S. 2017	Guidelines on the National Inventory of DepEd Public School		
	Table 2. Existing Rooms per Building			
	Needs Minor Repair (eligible in MOOE)	refers to the repair or replacement of room components which are not subjected to critical structural loads and stresses and which are not subjected to critical structural loads and stresses and which are estimated to cost less than ten percent (10%) of the cost of a standard room unit such as repair of windows, doors, partitions and the like.		
3	COA Circular 2022-004	Guidelines on the Implementation of Section 23 of the General Provisions of RA No. 11639 also known as the GAA for FY 2022 relative to the increase in the capitalization threshold from P15,000.00 to P 50,000.00		
	* Procurement of Semi Expendable item/unit of less than P50,000.00 can be charged to school MOOE			
4	DepEd Order No. 013, s. 2022	Omnibus guidelines on the regulation of Operations of Parent - Teacher Associations.		
5	COA Circular 2012-001	Revised Documentary Requirements for Common Government Transactions		

FY 2026 SCHOOL MOOE ALLOCATION

BEIS School ID	School Name	ES-MOOE	JHS-MOOE	SHS-MOOE	TOTAL MOOE
131216	Casilda P. Venus ES	697,000	-	-	697,000
131217	Pedregosa-Acosta ES	986,000	-	-	986,000
131218	San Emmanuel ES	1,047,000	-	-	1,047,000
131219	Amado Fernandez Sr. CES	1,918,000	-	-	1,918,000
131226	Victorina P. Dasmarinas ES	784,000	-	-	784,000
131228	San Rafael ES	703,000	-	-	703,000
131229	Tina ES	817,000	-	-	817,000
304622	San Emmanuel National High School	-	1,574,000	1,110,000	2,684,000
326102	San Pablo National High School	-	1,252,000	439,000	1,691,000
131222	New Lagao ES	884,000	-	-	884,000
131223	Buenaflor ES	888,000	-	-	888,000
131224	Dr. Manuel J. Grino CES	1,368,000	-	-	1,368,000
131225	Maria A. Montilla MES	1,183,000	-	-	1,183,000
131227	San Antonio ES	722,000	-	-	722,000
304627	V.F. Grino National High School	-	2,433,000	1,175,000	3,608,000
502107	Abang Suizo Integrated School	797,000	1,143,000	-	1,940,000
131231	J. Hector Lacson Elementary School	1,003,000	-	-	1,003,000
131233	Kalandagan ES	1,045,000	-	-	1,045,000
131236	Ma. Z. Bayya ES	1,197,000	-	-	1,197,000
131237	New Isabela Central Elementary School	2,410,000	-	-	2,410,000
304624	Tacurong National High School	-	5,814,000	5,775,000	11,589,000
131220	Tacurong Pilot ES	3,442,000	-	-	3,442,000
131230	Elisa P. Bernardo MES	956,000	-	-	956,000
131232	Josue S. Alcasid CS	1,025,000	-	-	1,025,000
131234	Lancheta-Magallon ES	808,000	-	-	808,000
131235	Lourdes Pama Elementary School	757,000	-	-	757,000
131238	Rajah Muda ES	974,000	-	-	974,000
131239	Jose V. Lagon Sr. Elementary School	1,193,000	-	-	1,193,000
304579	Apolinario S. Bernardo Memorial National High School	-	1,315,000	592,000	1,907,000
304620	Rajah Muda National High School	-	849,000	415,000	1,264,000
326101	Upper Katungal National High School	-	1,052,000	390,000	1,442,000
TOTAL		27,604,000	15,432,000	9,896,000	52,932,000