



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OF BULACAN

September 30, 2025

Division Memorandum  
No. 483 series 2025

To: Public School District Supervisors Concerned  
School Principals  
Administrative Officers II  
Administrative Assistants  
All Other Concerned

**SUBMISSION OF WORK AND FINANCIAL PLAN AND ANNUAL  
IMPLEMENTATION PLAN FOR FY 2026**

1. In line with the Department of Education's (DepEd) launch of the **Basic Education Development Plan (BEDP) 2025-2035** and the President's education priorities, the Department reaffirms its **5-Point Agenda**, which aims to:

- Support teachers with tools, training, and opportunities (**Outcome 1**);
- Ensure learner well-being (**Outcome 2**);
- Strengthen governance through data-informed and decentralized systems (**Outcome 3**);
- Deliver high-quality basic education (**Outcome 4**); and
- Produce empowered and employable Filipinos (**Outcome 5**).

2. To facilitate the **consolidation** and **timely submission of BED 3** for FY 2026, and in line with DepEd's 5-Point Reform Agenda, all public elementary, and secondary schools are hereby directed to submit the



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following documents **on or before October 30, 2025:**

- Work and Financial Plan (WFP)
- Cash Programming (CP)
- School Operating Budget (SOB)
- Annual Implementation Plan (AIP)
- BED 3 (Monthly Disbursement Program)

The **required templates** for preparing the above documents can be access through this link: <https://bit.ly/488OqMW>



3. These documents are critical in ensuring **efficient, responsive, and needs-based budget planning**. The **BED 3**, in particular, provides a breakdown of the **monthly cash requirements** of the schools and serves as the **basis for fund releases** by the Department of Budget and Management (DBM), ensuring the **timely downloading of school funds**
4. In preparation for the formulation of the **School Work and Financial Plan (WFP)** and **Annual Implementation Plan (AIP)** for 2026, schools are advised to consider the identified **Programs, Projects, and Activities (PPAs)** and scheduled **trainings** to align their priorities with both the Division's targets and the BEDP.

Please observe the following instructions:

- Target dates for implementation are provided for reference and should not conflict with regular school operations.



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- All activities must **not disrupt teaching and learning contact time**.
- Priority programs and trainings must be **needs-based**, with the majority of the budget allocated for **instructional and learning improvement**
- For minor repair and maintenance, a **Program of Works (POW)** must be approved by the **Division Engineer**, and a **Project Completion Report** must be attached to the **liquidation report**.

Access the school's **NEP 2026** and **Division Office PPAs** via this link:

<https://bit.ly/4mIqeED>



5. Non-submission of the said documents on the date specified may affect the quality of financial management efficiency vis-à-vis effective priority programs implementation.
6. Immediate and widest dissemination of this Memorandum is desired.

  
[Redacted]  
**CECILIA B. VALDERAMA, PhD.**

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OIC-Office of the Schools Division Superintendent



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