



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

July 29, 2026

DIVISION MEMORANDUM

No.343, s. 2026

**GUIDELINES ON THE ONE-TIME MID-YEAR ADJUSTMENT OF THE FY 2026
WORK AND FINANCIAL PLAN (WFP), ANNUAL IMPLEMENTATION PLAN (AIP),
AND RELATED BUDGET DOCUMENTS**

To: Assistant Schools Division Superintendents
CID and SGOD Chief
Public School District Supervisors
Elementary and Secondary School Heads
Administrative Officers
Administrative Assistants
All others concerned

1. In view of the implementation of the Three-Term School Calendar pursuant to **DepEd Order No. 009, s. 2026** or the *"Guidelines on the Implementation of the Three-Term School Calendar in Basic Education"*, and to facilitate the efficient implementation of school Programs, Projects, and Activities (PPAs), all public elementary and secondary schools are hereby directed to submit requests for the **one-time mid-year adjustment** of their approved FY 2026 Work and Financial Plan (WFP), Annual Implementation Plan (AIP), and other related budget documents, whenever necessary. This one-time adjustment is intended to enable schools to align their budget allocations with the revised implementation schedules, actual operational requirements, and emerging priorities for the remaining implementation period of FY 2026, while ensuring the prudent and efficient utilization of available resources.
2. The proposed adjustments shall be consistent with the Basic Education Development Plan (BEDP) 2025–2035, the Department's 5-Point Reform Agenda, DepEd Order No. 009, s. 2026, and existing budgeting, accounting, procurement, and auditing laws, rules, regulations, and policies issued by the Department of Education (DepEd), the Department of Budget and Management (DBM), the Commission on Audit (COA), and other competent authorities.
3. Schools requesting the one-time mid-year adjustment shall submit the following documentary requirements:
 - a. Letter Request addressed to the Schools Division Superintendent, duly signed by the School Head, stating the justification for the proposed adjustment, the affected Programs, Projects, and Activities (PPAs), the source



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

and recipient budget items, the amount to be adjusted, and the expected outputs;

- b. Revised Work and Financial Plan (WFP);
- c. Revised Annual Implementation Plan (AIP);
- d. Revised School Operating Budget (SOB);
- e. Revised Cash Programming (CP), whenever applicable;
- f. Revised BED 3 (Monthly Disbursement Program), whenever applicable;
- g. Comparative Budget Matrix (Annex A), indicating the original allocation, proposed adjustment, and revised allocation for each affected Program, Project, Activity (PPA), and object of expenditure.

The prescribed templates attached to this Memorandum shall be used by all schools to ensure uniformity in the evaluation and processing of requests. These templates may likewise be accessed through bit.ly/4yLg11r.

4. In preparing the proposed adjustment, schools shall observe the following:
 - a. The approved quarterly budget ceilings shall remain unchanged.
 - b. Realignment across allotment classes, such as from Maintenance and Other Operating Expenses (MOOE) to Capital Outlay (CO), or vice versa, shall not be allowed.
 - c. Funds that have already been obligated, encumbered, or covered by Purchase Requests, Purchase Orders, Contracts, or other binding obligations shall not be subject to adjustment.
 - d. Funds shall not be adjusted for the procurement of armchairs, teachers' tables, textbooks, and other standard furniture, equipment, or learning resources that are regularly supplied or centrally procured by the Schools Division Office, Regional Office, or Central Office, unless otherwise authorized under existing DepEd policies.
5. Complete documentary requirements shall be submitted to the Schools Division Office, through the Budget Unit, on or before August 15, 2026. Only complete submissions received within the prescribed period shall be evaluated and processed. Accordingly, requests submitted after the prescribed period, including additional or piecemeal requests, shall no longer be entertained.
6. Exceptions may only be considered in cases of emergencies, calamities, or other unforeseen circumstances that materially affect school operations, subject to the approval of the Schools Division Superintendent and the submission of the prescribed documentary requirements.
7. The Budget Unit, in coordination with the Accounting Unit, Planning Unit, and other concerned offices, shall evaluate the submitted documents to determine compliance with existing budgeting, accounting, procurement, and



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

auditing policies prior to endorsement for approval by the Schools Division Superintendent.

8. School Heads are directed to commence the preparation of their FY 2027 Work and Financial Plan (WFP), Annual Implementation Plan (AIP), School Operating Budget (SOB), and other related budget documents at the earliest opportunity. Budget proposals shall be based on actual school needs, implementation priorities, and the School Improvement Plan (SIP), giving priority to Programs, Projects, and Activities (PPAs) that were not implemented or completed during FY 2026 and remain necessary to achieve school objectives.

To strengthen budget planning and ensure more efficient utilization of resources, regular budget realignment shall not be allowed during the First Quarter of FY 2027. Thereafter, regular realignment shall only be permitted during the prescribed mid-year realignment period. Requests outside the prescribed period shall only be considered in cases of unforeseen events, emergencies, force majeure, or other highly meritorious circumstances, subject to the approval of the Schools Division Superintendent and compliance with the prescribed documentary requirements.

- I. Documentary Requirements for Emergency or Exceptional Budget Adjustment
 - a. Request Letter addressed to the Schools Division Superintendent, duly signed by the School Head.
 - b. Justification Letter, together with supporting documents or evidence, clearly establishing the necessity of the proposed adjustment and explaining why the requirement could not have been reasonably anticipated or included during the prescribed one-time mid-year adjustment.
 - c. Comparative Budget Matrix (prescribed template), indicating the original budget allocation, proposed adjustment, and revised budget allocation for each affected PPA and object of expenditure.

9. Immediate dissemination of and strict compliance with this Memorandum is hereby directed.



Accounting Unit
July 29, 2026


CECILIA E. VALDERAMA, PhD, CESO VI
Schools Division Superintendent