



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

September 14, 2026

DIVISION MEMORANDUM

No. 424, s. 2026

Strategic Budgeting for FY 2027: Aligning Resources with Educational Priorities
DEPED BULACAN PLANNING AND PREPARATION OF BUDGET ALLOCATION FOR FY 2027

To: Assistant Schools Division Superintendents
Division Chiefs
Education Program Supervisors and Public Schools District Supervisors
Unit Heads
All Others Concerned

1. The dynamic landscape of basic education continues to present opportunities and challenges that require responsive planning and prudent resource allocation. As the Schools Division of Bulacan advances the implementation of its Division Education Development Plan (DEDP), educational leaders are expected to continually review, refine, and align programs, projects, and activities with the Department's strategic priorities to ensure that all interventions contribute meaningfully to improved learner outcomes.
2. In view thereof, the Schools Division of Bulacan shall conduct the **DepEd Bulacan Planning and Preparation of Budget Allocation for FY 2027**, with the theme "*Strategic Budgeting for FY 2027: Aligning Resources with Educational Priorities*," on **September 22-24, 2026** at **Hotel Lucky Chinatown, Manila**. The activity shall serve as a venue for educational leaders and program focal persons to revisit the planned activities contained in the DEDP, review corresponding financial targets, and ensure that the proposed FY 2027 budget allocation remains responsive to the division's priority programs, the BULAKENYO flagship initiatives, and the Department's reform agenda.
3. Specifically, the activity aims to:
 - 3.1. revisit and review the planned activities and financial targets set for FY 2027 in the DEDP and Revised K to 12 commitments;



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- 3.2. present and review the proposed programs, projects, and activities (PPAs) to be included in the FY 2027 budget allocation;
 - 3.3. discuss and finalize the budget allocations of PPAs per functional division; and
 - 3.4. finalize the FY 2027 Project Procurement Management Plan (PPMP) of each functional division
4. The activity shall be participated in by the members of the Division Management Committee, selected Public Schools District Supervisors, Education Program Supervisors, Unit Heads, and selected personnel from the Office of the Schools Division Superintendent (OSDS), Curriculum Implementation Division (CID), and School Governance and Operations Division (SGOD). The list of participants is attached as Enclosure No. 2.
 5. Expenses to be incurred in the conduct of this activity including transportation allowance shall be charged to the Division MOOE fund, subject to the usual accounting and auditing rules and regulations.
 6. This Memorandum shall serve as the travel authority of all participants.
 7. Immediate and wide dissemination of this Memorandum to all concerned is highly desired.


CECILIA E. VALDERAMA, CESO VI
Schools Division Superintendent



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Enclosure No. 1 to Division Memorandum No. *44* s. 2026

Matrix of Activities for the DepEd Bulacan Planning and
Preparation of Budget Allocation for FY 2027

Schedule	Activity
<i>Day 1 (September 22, 2026)</i>	
Revisiting Priorities and Setting the Fiscal Direction	
Focus: Review of DEDP commitments, FY 2026 implementation status, and FY 2027 budget parameters	
Goal: Establish a common understanding of priorities and fiscal realities to guide budget preparation.	
7:00 am – 9:015 am	Travel Time (SDO Bulacan to Hotel Lucky Chinatown, Manila)
9:16 am – 9:30 am	Arrival and Registration of Participants
9:31 am – 10:00 am	HEALTH BREAK
10:01 am – 10:30 am	Opening Program
10:31 am – 12:00 nn	State of the Division and Strategic Directions for FY 2027 Resource Persons: SDO Top Management
12:01 pm – 1:00 pm	LUNCH
1:01 pm – 3:00 pm	Revisiting the FY 2026 PPAs in the DEDP and Revised K to 12 Reform Commitments (Division Chiefs) Presentation of the FY 2027 Budget Ceiling and Financial Guidelines of the Schools Division (Budget Officer)
3:10 pm – 3:30 pm	HEALTH BREAK
3:31 pm – 5:00 pm	Workshop 1: Roundtable Discussion on Budget Allocations per Unit and Prioritization of PPAs Workshop 2: Alignment of PPAs and Financial Targets for FY 2027 Based on Budget Allocation and Prioritization
<i>Day 2 (September 23, 2026)</i>	
Aligning Programs, Projects, Activities, and Resources	
Focus: Validation and critiquing of proposed procurement plans	
Goal: Ensure alignment of PPMPs with strategic priorities and approved budget allocation.	
8:00 am – 8:30 am	Management of Learning
8:31 am – 10:00 am	Presentation and Critiquing of Draft AIPs and PPMPs • Curriculum Implementation Division (CID)
10:01 am – 10:30 am	HEALTH BREAK
10:31 am – 12:00 nn	Presentation and Critiquing of Draft AIPs and PPMPs • Curriculum Implementation Division (CID) (Continuation)
12:01 pm – 1:00 pm	LUNCH
1:01 pm – 3:00 pm	Presentation and Critiquing of Draft AIPs and PPMPs • School Governance and Operations Division (SGOD)
3:00 pm – 3:30 pm	HEALTH BREAK
3:30 pm – 5:00 pm	Presentation and Critiquing of Draft AIPs and PPMPs • Office of the Schools Division Superintendent (OSDS)

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City of Malolos, Bulacan

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Day 3 (September 24, 2026)

Finalizing Commitments and Moving Forward

Focus: Final validation and consolidation of FY 2027 procurement and financial plans

Goal: Secure management concurrence and finalize planning and budgeting outputs.

8:00 am – 8:30 am	Management of Learning
8:31am – 10:00 am	Workshop 3: Consolidation of Project Procurement Management Plans (PPMP) per Functional Division
10:00 am – 10:30 am	HEALTH BREAK
10:31 am – 12:00 nn	Workshop 3: Consolidation of Project Procurement Management Plans (PPMP) per Functional Division (Continuation)
12:01 pm – 1:00 pm	LUNCH
1:01 pm – 2:30 pm	Ways Forward: Preparation of the FY 2027 Work and Financial Plan
2:31 pm- 3:00 pm	Closing Program
3:01 pm – 3:30 pm	HEALTH BREAK
3:31 pm – 4:00 pm	Travel Time (Hotel Lucky Chinatown, Manila to SDO Bulacan)

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Enclosure No. 2 to Division Memorandum No. 424, s. 2026

List of Participants

Name	Designation
<i>Office of the Schools Division Superintendent (OSDS)</i>	
1. Cecilia E. Valderama, PhD	Schools Division Superintendent
2. Maria Celina L. Vega, CESO VI	Assistant Schools Division Superintendent
3. Jaime T. Tugade, PhD, EGC, CESE	OIC-Assistant Schools Division Superintendent
4. Cornelio Pacala	Attorney V
5. Elmer D. Lopez	Attorney III
6. Victoria O. Madrigal	Administrative Officer V
7. Loradel B. Pasco	Administrative Officer IV
8. Lorena P. Bodoso	Administrative Officer IV (Records Officer)
9. Raquel I. Climaco	Administrative Officer IV (Supply Officer)
10. Rona Jema R. Mercurio	Administrative Officer IV (Cash)
11. Jonnalyn D. Gonzales, CPA	Accountant III
12. Hazel Theri Caisip	Administrative Staff
13. Dan Harvey Castro	Administrative Officer IV
14. Federico San Victores Jr.	Administrative Officer II
15. Alvin V. Suriben	Administrative Officer V
16. Melissa C. Rodriguez	Administrative Assistant III
17. Yaneleen Grace C. Nicolas	Administrative Assistant III
18. Adrian M. Doroja	Administrative Assistant VI
19. Marco Paolo Victorino	Information & Technology Officer KI
20. R-Jay V. Labios	Technical Assistant-ICT
<i>Curriculum Implementation Division (CID)</i>	
21. Cecilia S. Custodio, PhD	Education Program Supervisor
22. Virgilio L. Laggui, PhD	Education Program Supervisor
23. Anastacia N. Victorino, EdD	Education Program Supervisor
24. Marinella T. Pengson, PhD	Education Program Supervisor
25. Joel I. Vasallo, PhD.	Education Program Supervisor
26. Francisco B. Macale	Education Program Supervisor
27. Jay Arr V. Sangoyo, PhD	Education Program Supervisor
28. Agnes R. Bernardo, PhD	Education Program Supervisor
29. Perlita G. Pagdanganan	Education Program Supervisor
30. Eleseo E. Godoy, PhD	Education Program Supervisor
31. Marilene G. Ramos	Education Program Supervisor
32. Ariston Manuel	Education Program Supervisor
33. Vilma V. Adonis	School Principal In-charge of Testing
34. Glenda Constantino	Project Development Officer II
35. Mylene Isidro	Education Program Specialist II
36. Daniel V. Ortega, EdD	Public Schools District Supervisor
37. Raquel D. Salazar	Public Schools District Supervisor
38. William C. Ortega	Public Schools District Supervisor
39. Alexander C. Cruz, EdD	Public Schools District Supervisor



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40. Priscilla SM Navarro, EdD	Public Schools District Supervisor
41. Anabel R. Palomo, EdD	Public Schools District Supervisor
42. Marisa V. Ortega	Public Schools District Supervisor
43. Leonora V. Bergado, EdD	Public Schools District Supervisor
44. Edelmira V. Dorega, EdD	Public Schools District Supervisor
45. Dulce Regina C. Flores, EdD	Public Schools District Supervisor
46. Alexander Adonis	Public Schools District Supervisor
47. Jonar C. David, EdD	Public Schools District Supervisor
48. Lorelina G. Sierra, EdD	Public Schools District Supervisor
49. Teresita V. ALquiza	Public Schools District Supervisor
50. Ma. Neriza F. Fanuncio, EdD	Public Schools District Supervisor
51. Guillermo J. Flores, EdD.	Public Schools District Supervisor
52. Maximo C. Herrera, EdD.	Public Schools District Supervisor
53. Carlito G. dela Cruz, EdD.	Public Schools District Supervisor
54. Revelyn Maniego, EdD	Public Schools District Supervisor
55. Dante R. Liongson, EdD	Public Schools District Supervisor
<i>School Governance and Operations Division (SGOD)</i>	
56. Rainelda M. Blanco, Phd.	Chief Education Supervisor
57. Jay-Arr C. Tayao	Education Program Supervisor
58. Paulo Eduardo C. Cruz Jr.	Planning Officer III
59. Maribel S. Perez	Senior Education Program Specialist
60. Cristian Paul C. de Guzman	Education Program Specialist II
61. Ma. Lourdes J. Patag	Senior Education Program Specialist
62. Joven V. Ramos	Education Program Specialist II
63. Bryan Amiel F. de Jesus	Senior Education Program Specialist
64. Ma. Jesusa V. Pampilon	Education Program Specialist II
65. Pedro G. Lacap	Project Development Officer II
66. Carl Paulo A. Fernando	Engineer III
67. Michael Ebreo	Engineer III (C.O.)
68. Engelbert C. dela Cruz	Project Development Officer I
69. Mariel O. Austria	Project Development Officer I
70. Jennifer O. Daguman	Project Development Officer I
71. Redhenjade Velasquez	Technical Assistant - Sports
72. Nicole Andreanna Bulseco	Medical Officer III
73. Vilma Q. Aguas	Dentist II
74. Shirley C. Burgos	Nurse
75. Yolanda Jimenez	Nurse
76. Bernadette R. de Jesus, RN	Nurse
77. Julie Ann L. Mariano, RN	Nurse
78. Louie Arth P. Reyes	State Auditor II
79. Franz Mark A. Cruz	Administrative Staff
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