



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

October 14, 2026

DIVISION MEMORANDUM

No. 468, s. 2026

**SUBMISSION OF ANNUAL IMPLEMENTATION PLAN, WORK AND FINANCIAL
PLAN AND OTHER FINANCIAL DOCUMENTS FOR FY 2027**

To: Public School District Supervisors Concerned
School Principals
Administrative Officer II
Administrative Assistant III
All Other Concerned

1. To facilitate the **consolidation and timely submission of BED 3** for FY 2027, all public elementary, and secondary schools are hereby directed to submit the following documents to the Division Office **on or before October 26, 2026** for Elementary and Secondary Non-Implementing Units and **November 03, 2026** for Secondary Implementing Units.
 - 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>



2. These documents are critical in ensuring **efficient, responsive, and need-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**



Address: Provincial Capitol Compound, Brgy. Guinhawa,
City of Malolos, Bulacan

Website: <https://bulacandeped.com.ph>

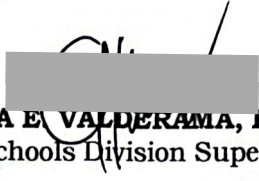
Email: bulacan@deped.gov.ph



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fund releases by the Department of Budget and Management (DBM), ensuring the **timely downloading of school funds**.

3. 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.
4. Immediate and widest dissemination of this Memorandum is desired.


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



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