



AN-SEPT-0447

Republic of the Philippines  
Department of Education  
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division  
Superintendent

SEP 14 2026

OFFICE MEMORANDUM

**PRE-WORK REQUIREMENTS FOR SIKLAB DUNONG 2027: STRATEGIC  
BUDGETING AND PRESENTATION OF AIP BASED ON MID-TERM PLAN**

To: Assistant Schools Division Superintendent  
Chief Education Supervisor, Curriculum Implementation Division  
Chief Education Supervisor, School Governance & Operations Division  
All Others Concerned

1. In preparation for the upcoming SIKLAB DUNONG FY 2027 Strategic Planning and Budgeting Activity, all Functional Divisions (CID, SGOD, and OSDS) are directed to complete and submit the required Pre-Work Alignment Package on or before **September 15, 2026**.

2. The FY 2027 Budget Preparation shall directly align all Programs, Projects, and Activities (PPAs) with the crafted Division Mid-Term Plan for CY 2026–2028 and the SIKLAB DUNONG Strategic Roadmap.

3. Required Pre-Work Deliverables by Functional Division:

- **Curriculum Implementation Division (CID):**
  - FY 2026 Baseline Performance Assessment (FLN, CRLA/RMA, and NAT results).
  - Draft FY 2027 Work & Financial Plan (WFP) mapped against **CY 2026–2028 Mid-Term Curriculum Strategic Goals**.
  - Initial Project Procurement Management Plan (PPMP) for LRMDs, ALS, and Special Curricular Programs.
- **School Governance and Operations Division (SGOD):**
  - Mid-Term Review Report on DEDP Indicator Milestones (CY 2026 Status).
  - Needs-based L&D Plan, Division Research Priorities, and School Health targets mapped to FY 2027 SIKLAB DUNONG Objectives.
  - Draft WFP and PPMP for Field Support, Governance, M&E, and Social Mobilization.
- **Office of the Schools Division Superintendent (OSDS):**
  - Official FY 2027 Budget Ceilings, Expenditure Guidelines, and FY 2026 BUR Reports per unit.
  - Administrative, Personnel, Legal, ICT, and Supply Procurement Unit WFPs supporting the CY 2026–2028 Operational Efficiency Targets.

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OM-2026-015



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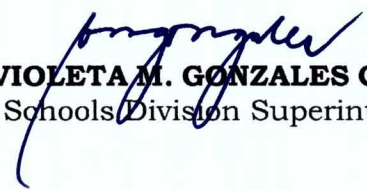


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4. Attached are Enclosure No. 1 (Pre-Work Strategic Alignment Matrix) and Enclosure No. 2 (Document Checklist) for strict compliance.
5. Immediate and wide dissemination of this Memorandum is desired.

  
**VIOLETA M. GONZALES CESO VI**  
Schools Division Superintendent

Enclosure: none  
References: as stated  
To be indicated in the Perpetual Index  
under the following subjects:

BUDGET  
PLANNING

JDN/DM/Pre-Work Requirements for SIKLAB DUNOnG 2027: Strategic Budgeting and Presentation of AIP Based-on Mid-Term Plan

015 /September 11, 2026

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**Enclosure No. 1: CY 2026–2028 Mid-Term Plan Alignment Matrix***(To be filled out by Unit Heads prior to the Day 1 Workshop)* **Sample responses**

| Division / Unit | PIR Key Finding / Gap Identified   | Baseline BUR (Obligation / Disbursement %) | Proposed FY 2027 Corrective PPA                      | CY 2026–2028 Mid-Term Plan Goal          | SIKLAB DUNONG Pillar Alignment | Target Output / Milestone           | Estimated Budget | Funding Source |
|-----------------|------------------------------------|--------------------------------------------|------------------------------------------------------|------------------------------------------|--------------------------------|-------------------------------------|------------------|----------------|
| CID             | Low numeracy scores in Key Stage 1 | 82% Obligation / 75% Disbursement          | Contextualized Math Learning Kits & Teacher Coaching | Increase Numeracy Mastery by 12% by 2028 |                                | 15 Math Kits / 100 Teachers Trained | ₱280,000.00      | Division MOOE  |
| SGOD            | Delayed M&E reporting from schools | 90% Obligation / 85% Disbursement          | Automated Monitoring & PIR System                    | 100% Data-Driven Governance by 2028      |                                | 1 Integrated SDO M&E Dashboard      | ₱180,000.00      | HRD / SEF      |
| OSDS            | Procurement bottlenecks on goods   | 78% Obligation / 65% Disbursement          | Early Procurement Activities (EPA) Automation        | Zero-Backlog Fiscal Operations by 2028   |                                | 100% On-Time APP/PPMP Submission    | ₱200,000.00      | ICT / Admin    |
|                 |                                    |                                            |                                                      |                                          |                                |                                     |                  |                |
|                 |                                    |                                            |                                                      |                                          |                                |                                     |                  |                |
|                 |                                    |                                            |                                                      |                                          |                                |                                     |                  |                |

## **Enclosure No. 2: Required Pre-Work Document Checklist**

- [ ] **Official FY 2025–2026 BUR Status Report** (Signed by Budget and Accounting Units).
- [ ] **Division Program Implementation Review (PIR) Summary Report** (Citing major bottlenecks, physical accomplishments, and unliquidated/unfunded activities).
- [ ] **Approved CY 2026–2028 Division Mid-Term Plan Document** (Referenced Copy).
- [ ] **Pre-filled WFP Templates** (Incorporating PIR corrective actions and mapped to PMIS structure).
- [ ] **Draft PPMP Forms & Activity Designs** per program/unit based on revised BUR ceilings.