



Republic of the Philippines
Department of Education
National Capital Region
Schools Division Office – Muntinlupa City

Office of the Schools Division
Superintendent

MEMORANDUM

**SEMINAR-WORKSHOP ON THE PREPARATION AND FINALIZATION OF
SCHOOL OPERATING BUDGET FOR FISCAL YEAR 2027 And SUBMISSION
OF SCHOOL BEDs**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations
Division
Administrative Officer V
All Public Elementary and Secondary School Heads/OICs
Personnel-In-Charge with MPCE/ MOOE Downloading
All Others Concerned

1. In keeping with the Department of Education's commitment in strengthening the school-based planning, budgeting, and financial accountability, and grounded in DepEd Order No. 007, s. 2024 (Policy Guidelines on the Implementation of the Revised School-Based Management (SBM) System for public elementary and secondary schools nationwide) and DepEd Order No. 8, s. 2019 (Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of MOOE Allocations of Schools), alongside Annual Division directives and National Budget Circulars, this Office shall conduct a Workshop on the Preparation and Finalization of School Operating Budget for Fiscal Year 2027. It will be scheduled for October 26, 2026 and November 09, 2026 at Lakeview Integrated School.
2. A training/registration fee of Five Hundred Pesos (P500.00) per Secondary School's participant per day shall be charged against the respective schools' regular MOOE, subject to the availability of funds and compliance with applicable budgeting, accounting, and auditing rules and regulations. However, the expenses of Elementary School participants, including the PMT and other related expenses, shall be charged against the SDO's regular MOOE, as indicated in PMIS Reference No. AC-26-6445-GASS-029.
3. Participants are advised to bring the following documents for reference and validation during the workshop:
 - a. Quarter 1 to Quarter 3 - MPCE documents;
 - b. FY 2027 Annual Implementation Plan (AIP)/ Medium-Term Plan (MTP);
 - c. "Pre-work" for a Project Procurement Management Plan (PPMP) 2027
4. All concerned participants are required to register through this link https://docs.google.com/forms/d/1W0CeGA_4Cd3GgxzcsBMcc4J5l58h9oy9s5HeiKBxp5Q/preview on or before October 22, 2026, to facilitate the determination of the actual number of participants.



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5. Participants are directed to refer to the attached Matrix of Activities for the detailed schedule and other pertinent information and to be guided accordingly.
6. Immediate dissemination of this Memorandum is hereby directed.


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

Seminar-Workshop on the Preparation and Finalization of School Operating Budget for Calendar Year 2027 and Submission of School BEDs

436 /October 26 and November 09, 2026



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Annex A: Matrix of Activity

Day 1 - October 26, 2026

Time	Activity	Persons Responsible
8:30- 8:45AM	Attendance and Registration	Participants and Program Management Team
8:46-9:15AM	Preliminaries > Doxology > Energizer > Acknowledgement of Participants > Seminar Norms	Program Management Team
9:15-9:30AM	Opening Remarks	DR. VIOLETA M. GONZALES Schools Division Superintendent
9:30-10:15AM	SDO Muntinlupa Dashboard	MR. JOSEPH D. NILO Planning Officer
10:15-10:20AM	Health Break / AM Snack	
10:20-11:20AM	A) Alignment of PPAs to DepEd NCRs Five Priority Areas B) Preparing the Annual Improvement Plan (AIP)	MS. PHOEBE R. ARROYO Senior Program Specialist - Planning and Research
11:21-11:40AM	Challenges in CY 2026 PPAs Implementation	DR. MYRA NAMIT PSDS
11:41-12:00noon	Best Practices in CY 2026 PPAs Implementation	DR. EVANGELINE AMAN PSDS
12:00-01:00PM	Lunch Break	
01:00-3:15PM	> Budget Utilization as of Sept. 30, 2026 > NEP 2027 Allocation > Cost Parameters > School BED 1 through Simple Automation of Quarterly Fund Requirements	Virma Amistoso Admin. Officer V – Budget
3:15-3:25PM	Health Break / PM Snack	
3:26-4:30PM	MOOE Downloading MOOE Liquidation	Ms. Karina Medina Accountant III
4:30-05:00PM	Break-away Session/ Clustering	All Participants



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Day 2 - November 09, 2026

Time	Activity	Persons Responsible
8:30- 8:45AM	Attendance and Registration	Participants and Program Management Team
8:46-9:15AM	Preliminaries > Doxology > Energizer > Acknowledgement of Participants > Seminar Norms	Program Management Team
9:16-9:30AM	Opening Remarks	DR. VIOLETA M. GONZALES Schools Division Superintendent
9:31-10:15AM	> Recap of Day 1 > Target Accomplishment of the Day	MS. VIRMA AMISTOSO Admin. Officer V – Budget
10:16-10:20AM	Health Break / AM Snack	
10:21-12:00 noon	Break-away Session/ Clustering	All Participants
12:01-01:00PM	Lunch Break	
01:01-2:30PM	Break-away Session/ Clustering	All Participants
2:31-3:15PM	Presentation of School BED 1 - Elementary - per District	Selected School Participants
3:16-3:20pm	Health Break / PM Snack	
3:21-4:00PM	Presentation of School BED 1 - Junior HS/ Senior HS and IU	Selected School Participants
4:01-4:30PM	Submission of School BED 1	All Participants
4:31-4:40PM	Closing Remarks	DR. VIOLETA M. GONZALES Schools Division Superintendent
4:41-5:00PM	Ways Forward	