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Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

Office of the Schools Division Superintendent

24 AUG 2026

August 20, 2026

DIVISION MEMORANDUM

No. (13), s. 2026

**SUBMISSION OF WORK AND FINANCIAL PLAN (WFP) AND INDICATIVE
ANNUAL PROCUREMENT PLAN (Ind. APP) FOR FY 2027**

To: Public Elementary and Secondary School Heads

1. Pursuant to **National Budget Memorandum No. 156, National Budget Call for FY 2027**, and in view of the release of the **National Expenditure Program (NEP) dump print for FY 2027**, all Public Elementary and Secondary School Heads are hereby directed to submit their **Work and Financial Plan (WFP)** and **Indicative Annual Procurement Plan (Ind. APP)** for FY 2027, in **two (2) sets**, to this Office on or before **August 26, 2026**.
2. All figures reflected in the WFP and Indicative APP templates shall be presented in **absolute values** and **rounded off to the nearest thousand (P'000)**.
3. The breakdown of allocations per learning center and by **Programs, Projects, and Activities (PPAs)** may be accessed through the following link:
<https://tinyurl.com/FY-2027-SMOOE>
4. For dissemination and **strict compliance**.



VILMA D. EDA, CESO V
Schools Division Superintendent



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