



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

DIVISION MEMORANDUM
No. 403, s. 2025

SEP 18 2025

REALIGNMENT OF WORK AND FINANCIAL PLAN FY 2025

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Elementary and Secondary School Principals
Administrative Assistant III- Finance
All Others Concerned

1. In line with the annual submission of the Emerging Monthly Disbursement Program, which will serve as the basis for the issuance of the Notice of Cash Allocation covering the period from November to December 2025, the Realignment of Programs, Projects, and Activities must be submitted for approval to support the corresponding realignment of the Monthly Operating Budget (MOB). The format of the report is available through this link: <https://tinyurl.com/RealignmentForm-FY2025>.
2. The Monthly Operating Budget (MOB) must be submitted on or before September 26, 2025, for review and consolidation by the designated SDO Bookkeeper at the Schools Division Office. The consolidated summary of the MOB shall then be submitted to the Budget Office on or before October 1, 2025. Both hard and soft copies of the reports are required.
3. Immediate dissemination and compliance with this memorandum are hereby requested.

CAROLINA S. VIOLETA, EdD, CESO-V
Schools Division Superintendent

Encl.: As stated
References: As stated
To be included in the Perpetual Index
under the following subjects:
WORK AND FINANCIAL PLAN
BS1/
September 18, 2025



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