



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

APR 15 2026

DIVISION MEMORANDUM

No. 148, s. 2026

REALIGNMENT OF WORK AND FINANCIAL PLAN FY 2026

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 scheduled submission of the Emerging Monthly Disbursement Program, which shall serve as the basis for the issuance of the Notice of Cash Allocation (NCA) covering the period of July to September 2026, the realignment of Programs, Projects, and Activities must be submitted for approval to support the corresponding realignment of the Monthly Operating Budget. The Format of the report is available through this link: <https://tinyurl.com/RealignmentFormFY2026>.
2. The Monthly Operating Budget (MOB) must be submitted on or before April 27, 2026, for review and consolidation by the designated SDO Bookkeeper at the Schools Division Office. Thereafter, the consolidated summary of the MOB shall be submitted to the Budget Office on or before April 30, 2026. Submission of both hard and soft copies of the reports is required.
3. Immediate dissemination and compliance with this memorandum are hereby requested.

For:
CAROLINA S. VIOLETA, EdD, CESO V
Schools Division Superintendent

JERRY DIMLA CRUZ, DEM, CESO VI
Assistant Schools Division Superintendent

BS1/
April 15, 2026



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