



Republic of the Philippines
Department of Education
Region VIII
SCHOOLS DIVISION OF CALBAYOG CITY

OFFICE MEMORANDUM
PRS-2026- 034

July 7, 2026

**WORK AND FINANCIAL PLAN (WFP) CRAFTING AND TARGET SETTING
FOR CALENDAR YEAR 2027**

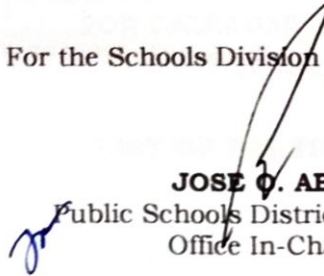
TO : Assistant Schools Division Superintendent
SGOD and CID Chiefs
Education Program Supervisors
Public Schools District Supervisors
Unit /Sections Heads
All Others Concerned

1. With reference to DepEd Order No.11, s. 2021, titled "Guidelines on the Operationalization of the Program Management Information System (PMIS)", this Office, through the Planning and Research and Budget Sections, announces the conduct of the **Schools Division Office's Work and Financial Plan (WFPs) Crafting and Target Setting for Calendar Year 2027 on July 28-30, 2026 and August 12, 2026**, to be held at SDO Conference Hall.
2. The objectives of this activity are as follows:
 - a. To craft the 2027 WFPs and List of Common-Use Supplies and Equipment (CSE) of the three (3) functional divisions;
 - b. To ensure alignment of the WFPs with the 2023-2028 Division Education Development Plan (DEDP) and the Office Functions Compendium Version 3 (dated March 12, 2024);
 - c. To reiterate the guidelines on fund allocation for venues, meals and snacks, room accommodation for official activities/travels;
 - d. To ensure efficient and systematic preparation and management of plans, procurement, implementation of PPAs and budget utilization.
3. The list of expected participants to this activity is attached as Enclosure 1.
4. To prepare for the presentation of preliminary outputs, each functional division is requested to conduct their pre-workshop activity. The allotted budget for CY 2026 shall be used in the pre-workshop activities to include the list of common-use supplies and equipment (CSE) to be submitted to the Supply Office **not later than July 24, 2026**.
5. Each functional division shall bring one (1) laptop to be used for the presentation and likewise assign a reporter.
6. Expenses for meals and snacks shall be charged against local funds, subject to existing accounting and auditing rules and regulations.
7. Immediate dissemination of and compliance with this Memorandum are desired.



MARGARITO A. CADAYONA JR., PhD, CESO VI
Schools Division Superintendent

For the Schools Division Superintendent:


JOSE O. ABON
Public Schools District Supervisor
Office In-Charge



Enclosure: As Stated
Reference: As Stated

To be indicated in the Perpetual Index under the following subjects:

WFP PMIS TARGET SETTING

SGOD-PRS-YENG

Enclosure No. 1 of Office Memorandum-PRS-2026-_____

**WORK AND FINANCIAL PLAN (WFP) CRAFTING AND TARGET SETTING
FOR CALENDAR YEAR 2027**

July 28-30, 2026, August 12, 2026 | SDO Conference Hall

LIST OF PARTICIPANTS

	NAME	POSITION/ DESIGNATION		NAME	POSITION/ DESIGNATION
	Office of the Schools Division Superintendent			Curriculum Implementation Division	
1	Dr. Margarito A. Cadayona Jr	Schools Div Superintendent	31	Dr. Rene S. Cagomoc	Chief Educ. Supervisor
2	Dr. Jun-Nilou D. Dulfo	OIC-ASDS	32	Dr. Lourdes L. Matan	EPS I-Filipino
3	Atty. Rhea P. Aguado	Legal Officer	33	Dr. Erwin L. Purcia	EPS I-English
4	Sheryll Ann Marie G. Lacaba	Accountant III	34	Dr. Nelson R. Bello	EPS I-Values/Guidance
5	Gary H. Ballon	IT Officer I	35	Dr. Joy B. Saldana	EPS I-Science
6	Grace S. Pagunsan	Administrative Officer V	36	Noel E. Sagayap	EPS I-LRMDS
7	Sunshine Marjorie E. Ventures	Budget Officer III	37	Joshua Sherwin T. Lim	ESP I-Mathematics
8	Suzette P. Candaza	Cashier	38	Arnold M. Jaraba	EPS I-EPP/TLE
9	Maria Angela B. Antonio	Records Officer	39	Mercedita S. Garcia	EPS I-MAPEH
10	Gennerson T. Nabual	Supply Officer	40	Ricky S. Cano	EPS I-ALS
11	Jennifer C. Alvarez	HRMO	41	Josephine A. Gallardo	MT II, EPS-Designate
12	Drixel Idol R. Ortega	ADAS III	42	Corie B. Senolos	MT III, EPS-Designate
13	Shiela Marie C. Pajarito	AO2/PMIS Focal	43	Rina M. Aboganda	EPS II-ALS
	Schools Governance and Operations Division		44	Beverly C. Longcop	Librarian
14	Dr. Avelina P. Tupa	OIC-Chief, SGOD	45	Lilibeth G. Ortiz	PDO I
15	Oscar D. Billate, Jr.	EPS1, SGOD	46	Nora G. Capetillo	PSDS, Calbayog I
16	Dr. Arlene C. Catalan	Medical Officer III	47	Alma R. Caber	PSDS, Calbayog II
17	Engr. Jordan B. de Veyra	Engineer III	48	Anabelle O. Yangzon	PSDS, Calbayog III
18	Rosalia M. Rivera	SEPS-SMME	49	Jose O. Abon	PSDS, Calbayog IV
19	Carren Meryl A. Cabadsan	SEPS-SMN	50	Reynaldo T. Bernales	PSDS, Calbayog V
20	Robert Anthony F. Ygrubay	MT II, SEPS-Designate	51	Teresa D. Villa	PSDS, Calbayog VI
21	Marita P. Senolos	SEPS-HRTD	52	Noemi S. Castante	DIC, Oquendo I
22	Galina V. Panela	SEPS-Planning & Research	53	Benedicto M. Merales	PSDS, Oquendo II
23	Ma. Marlie M. Mendoza	Planning Officer III	54	Dr. Geraldine P. Sumbise	DIC, Oquendo III
24	Asther E. Bachar	ESP II-SMME	55	Ma. Teresa S. Simon	PSDS, Tinambacan I
25	Sharon D. Balza	EPS II-HRTD	56	Elbert G. Ongal	PSDS, Tinambacan II
26	Joanna Lou V. Portura	EPS II-SMN	57	Ester A. Siozon	PSDS, Tinambacan III
27	Eric R. Doroja	PDO II, DRRM Coordinator	58	Kristabel C. Notarte	Head, BAC Secretariat
28	Marian C. Advincula	PDO I, YFD		Technical Working Group	
29	Engr. Wilson A. Montes	Technical Asst. II	59	Joemar Doinog Abaigar	DRRM Staff
30	Engr. John Paul Anthony V. Abaigar	Technical Asst. II	60	Carla Dealagdon Timan	BAC Staff
			61	Ivy Mahayag Mercader	PRS Staff



Enclosure No. 2 of Office Memorandum-PRS-2026-_____

**WORK AND FINANCIAL PLAN (WFP) CRAFTING AND TARGET SETTING
FOR CALENDAR YEAR 2027**

July 28-30, 2026, August 12, 2026 | SDO Conference Hall

ACTIVITY MATRIX

DAY 1 – July 28, 2026		
TIME	ACTIVITY	RESPONSIBLE PERSON/OFFICE
8:30 – 9:30	Opening Program <ul style="list-style-type: none"> ▪ Preliminaries ▪ Acknowledgement of Participants ▪ Statement of Purpose ▪ Opening Message 	Dr. AVELINA P. TUPA Dr. MARGARITO A. CADAYONA, JR CESO VI
9:30 – 9:45	2027 MOOE Allocation per Functional Division Review of General Guidelines on Fund Allocation for Venues, Meals and Snacks, Room Accommodation for Official Activities	SUNSHINE MARJORIE E. VENTURES Budget Officer III
9:45-10:00	Presentation of KPI Targets based on Adjusted DEDP	MA. MARLIE M. MENDOZA Planning Officer III
10:00-10:15	Presentation of 2027 APP-CSE	GENNERSON T. NABUAL Supply Officer
10:15-10:30	Reminders for the Presentation of the 2027 WFPs	GALINA V. PANELA SEPS-PRS
10:30-12:00	Presentation and Critiquing of 2027 WFP - Schools Governance and Operations Division (SGOD)	SGOD Assigned Reporter SDS/ASDS CID and SGOD Chiefs
LUNCH BREAK		
1:00 – 5:00	Continuation on the SGOD Presentation of 2027 WFPs	
DAY 2 – July 29, 2026		
8:30 – 9:00	Preliminaries	
8:30 – 12:00	Presentation and Critiquing of 2027 WFP - Curriculum Implementation Division (CID)	CID Assigned Reporter SDS/ASDS CID and SGOD Chiefs
LUNCH BREAK		
1:00 – 5:00	Presentation and Critiquing of 2027 WFP - Office of the Schools Division Superintendent (OSDS)	OSDS Assigned Reporter SDS/ASDS CID and SGOD Chiefs
DAY 3 – July 30, 2026		
8:30 – 9:00	Preliminaries	
9:00 – 12:00	Continuation of the Presentations of 2027 WFPs	OSDS Assigned Reporter SDS/ASDS CID and SGOD Chiefs
LUNCH BREAK		
1:30 – 5:00	Closing Program <ul style="list-style-type: none"> ▪ Ways Forward ▪ Closing Message 	Dr. JUN-NILOU D. DULFO Dr. MARGARITO A. CADAYONA, JR CESO VI
August 12, 2026		
TIME	ACTIVITY	RESPONSIBLE PERSON/OFFICE
8:30 – 9:00	Opening Program <ul style="list-style-type: none"> ▪ Preliminaries ▪ Acknowledgement of Participants ▪ Message 	Dr. AVELINA P. TUPA Dr. MARGARITO A. CADAYONA, JR CESO VI
9:00 – 5:00	Presentation and Approval of the 2027 WFPs of the 3 Functional Divisions	Assigned Reporters Dr. JUN-NILOU D. DULFO Dr. MARGARITO A. CADAYONA, JR CESO VI

