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

16 November 2026

DIVISION MEMORANDUM
No. 452 S. 2026

SUBMISSION AND PRESENTATION OF SCHOOL ANNUAL IMPLEMENTATION PLAN-WORK AND FINANCIAL PLAN (AIP-WFP) FY 2027

To: Assistant Schools Division Superintendent
Chief Education Supervisor-SGOD
Chief Education Supervisor-CID
Public Schools District Supervisors
Public Elementary and Secondary School Heads

1. In line with the preparation of the Annual Implementation Plan – Work and Financial Plan (AIP-WFP) for Fiscal Year 2027, all public elementary and secondary schools are directed to submit their duly accomplished AIP-WFP to the Office of the Assistant Schools Division Superintendent on or before the scheduled date.

2. To ensure the alignment with the Division Education Development Plan (DEDP) and the Department's priority programs, a presentation and validation of the submitted School AIP-WFP shall be conducted on the following schedule:

Date	Cluster	Venue	Time
Nov. 27, 2026	Clusters 1 & 2	Learning and Development Conference Room	8:00 AM – 5:00 PM
Dec. 1, 2026	Clusters 3 & 4		
Dec. 2, 2026	Clusters 5 & 6		
Dec. 3, 2026	Clusters 7, 8 & 10		
Dec. 4, 2026	Cluster 9		

3. The participants in this activity are the School Heads, Planning Officer, Budget Officer, Accountant, Public Schools District Supervisors, CID and SGOD Chiefs, and Assistant Schools Division Superintendent.

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4. Immediate dissemination and strict compliance with this Memorandum is earnestly desired.

[redacted]

Digitally signed by Ma. Irelyn P. Tamayo
Date: 2026.11.17 19:27:06 +08'00'

MA. IRELYN P. TAMAYO, PhD, CESO V
Schools Division Superintendent

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

PROJECTS PROGRAMS BUDGET SCHOOL HEADS

CBO/AOV/November 16, 2026