Republic of the Philippines
Department of Education
Region II – Cagayan Valley
SCHOOLS DIVISION OF NUEVA VIZCAYA

November 12, 2026

DIVISION MEMORANDUM
No. 460, s. 2026

PREPARATION AND SUBMISSION OF SCHOOLS' ANNUAL IMPLEMENTATION PLAN (AIP), WORK AND FINANCIAL PLAN (WFP) AND REQUEST FOR SUBSIDY (RFS) FOR FY 2027

TO: Assistant Schools Division Superintendent
Public Schools District Supervisors/Districts In-Charge
School Principals/Heads
Accountant I
Administrative Officers IV/II
Administrative Assistants III/II
All Others Concerned

1. In line with the issuance of FY 2027 National Expenditure Program (NEP), all schools are hereby required to submit their respective Annual Implementation Plan (AIP), Work and Financial Plan (WFP), and Request for Subsidy (RFS) for FY 2027 on or before November 30, 2026.

2. In connection to this, links to be accomplished and FY 2027 National Expenditure Program (NEP), as a reference of Schools' MOOE, are as follows below:

Reference for FY 2027 NEP	https://tinyurl.com/FY2027RFS
Elementary RFS	https://tinyurl.com/FY2027RFSElem
Junior High School RFS	https://tinyurl.com/FY2027RFSJuniorHS
Senior High School RFS	https://tinyurl.com/FY2027RFSSeniorHS

3. For implementation, guidance, and **STRICT** compliance.

DEPARTMENT OF EDUCATION
RELEASED
Date: 12 NOV 2026
Time: 3:00
By: Jesse
DIVISION OF NUEVA VIZCAYA

ORLANDO E. MANUEL PhD, CESO V
Schools Division Superintendent
11-2026-911

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