



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON

02 February 2026

Regional Memorandum
No. 87 s. 2026

SEMINAR-WORKSHOP ON THE CONDUCT OF FY 2027
BUDGET PROPOSAL

To : Schools Division Superintendents

- 1. In reference to National Budget Memorandum No. 156, dated January 5, 2026, entitled National Budget Call for FY 2027, the Finance Division will conduct a Seminar-Workshop on the Conduct of FY 2027 Budget Proposal with the finance personnel of schools division offices on February 16-17, 2026. The venue will be announced through a separate regional advisory.
2. The objectives of this activity are as follows:
- Validate the consolidated budget proposals of Schools Division Offices (SDOs);
- Ensure the completeness and accuracy of submitted budget proposals; and
- Provide technical support to SDOs during the consolidation process.
3. Participants in this seminar-workshop are the Schools Division Budget Officers and selected Finance staff of the Regional Office Proper.
4. Funding Arrangements:
- Food and accommodation expenses shall be charged to Regional Office Funds.
- Travel expenses shall be charged against local funds, subject to the usual budgeting, accounting, and auditing rules and regulations.
5. Prior to the conduct of this activity, the Regional Office will provide reference data, working papers, parameters, and BP Forms to be used in the preparation of budget proposals. Please take note of the following schedule:

Table with 3 columns: BP Forms, Person Responsible, Date of Conduct. Row 1: BP 201 A,B,C and D, BP 204 and BP 205; SDO Budget Officers, SDO Budget Officers in coordination with HRMOs; February 4-13, 2026. Row 2: Finalization and consolidation; SDOs and ROP; February 16-17, 2026.

6. It is advised that the schedule of budget preparation by Schools Division Offices (covering Elementary, JHSs, SHSs, and IUs) be communicated to the Finance Division for monitoring purposes.
7. The deadline for submission of consolidated SDO budget proposals is on or before February 13, 2026.
8. Please be guided accordingly.

  
**ATTY. ALBERTO T. ESCOBARTE, CESO II**

 Regional Director 

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## FY 2027 BUDGET PREPARATION CALENDAR

ACTIVITY	2027 Calendar	Responsible Unit	
		within DBM	Outside DBM
1. Issuance of the National Budget Memorandum (NBM) for the Budget Call	December 2025 or January 2026	BTB	
2. Budget Forum			
i. DBM Central Office and Regional Offices Officials and Staff	January 28, 2026	BTB	
ii. National Government Agencies	January 29, 2026	BTB	
iii. Government Corporations	January 29, 2026	BMB-C	
3. DBM-Regional Offices (ROs) /Agency ROs Budget Forum	February 2026	ROs	
4. Consultations with:	February 2026		
i. Regional Development Councils		ROs	DEPDev
ii. Civil Society Organizations			Agencies
iii. Student/Faculty Associations and PASUC			CHED
5. Encoding and submission (thru OSBPS) of:	January 25 to April 30, 2026		Agencies
i. Past Year's Actual Obligations - B.P. Form Nos. 201 A, B, C, D			
ii. FY 2023 - 2027 Revenue Program - B.P. Form Nos. 100, 100-A, B, C			
6. Issuance of NBM for Budget Priorities Framework	3rd to 4th week of March 2026	FPRB	
7. Encoding and submission (thru OSBPS) of Budget Proposals (thru OSBPS), Details of Tier 1 (FEs) and Tier 2 (New Spending)	March 6 to April 24, 2026		Agencies
i. All B.P. Forms			
8. Submission of signed hard copies of Budget Proposals	March 6 to April 28, 2026	BMBs / ROs	Agencies
9. Conduct of Technical Budget Hearings for Tier 2 (New Spending) Proposals, including PCB	April 20 to May 4, 2026	BTB, BMBs, RTF, LGRCB, OPCCB, LS, FPRB, SPIB, NCR & CAR	
10. Conduct of ERB Hearings	June 1 to June 15, 2026	BTB, BMBs, RTF, NCR & CAR	
11. Sending of Confirmation Letters to Agencies of the Total Budget Levels (Tiers 1 and 2)	June 30, 2026		
12. Presentation to the President and the Cabinet of the Proposed Budget Levels of Department/Agency/Special Purpose Funds	July 10, 13 or 14, 2026	FPRB	DBCC
13. Finalization of National Expenditure Program (NEP), Budget of Expenditures and Sources of Financing (BESF) Tables, Staffing Summary, President's Budget Message	July 13 to 25, 2026	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB, ACTS & ROs	
14. Printing of the Budget Documents	July 20 to August 8, 2026	BTB, BMB-C, ICTSS, LS, FPRB, OPCCB, LGRCB, ACTS & ROs	RGP
15. Submission of the Budget Documents to the President	August 12, 2026	OSEC & DLU	
16. Submission of the President's Budget to Congress	August 14, 2026 *	OSEC & DLU	

\* two weeks after the SONA