



Republic of the Philippines  
**Department of Education**  
 Cordillera Administrative Region  
**SCHOOLS DIVISION OFFICE OF BAGUIO CITY**

28 October 2022

**DIVISION MEMORANDUM**

No. 447 series 2022

*CORRECTED  
and  
UPDATED*

**SUBMISSION OF 2023 WORK AND FINANCIAL PLAN**

TO : Asst. Schools Division Superintendent  
 Chief Education Supervisors  
 Public Schools District Supervisors  
 Public Elementary and Secondary School Heads  
 All Other Concerned

1. Anent to Division Memorandum No. 387 s. 2022 re 2023 National Expenditure Program and Division Memorandum No. 434, s. 2022 re School Annual Implementation Plan, all School Heads are required to submit your respective **Work and Financial Plan (WFP for Annual Year (AY) 2023 on or before 07 November-2023: 2022**.
2. The 2023 WFP must be aligned with your 2023 Annual Implementation Plan as indicated in your School Improvement Plan (SIP). Moreover, the budget for the Priority Programs, Projects and Activities (PPAs) to be funded from the school MOOE must be more or less the same amount with the allocation provided under the National Expenditure Program indicated under DM No. 387, s. 2022.
3. Immediate and wide dissemination of and strict compliance with this Memorandum is desired.

**FEDERICO P. MARTIN, EdD., EdD, CESO V**  
 Schools Division Superintendent

Incls: as stated

*FPM/belle.memos*

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Address: 82 Military Cut-off Road, Baguio City  
 Telephone/Fax: 074-442-4326 / 074-442-7819 | Email: depedbaguiocty@gmail.com  
 Website: www.depedpines.com | Facebook Page: facebook.com/DepedTayoBaguioCity



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