



Republic of the Philippines  
**Department of Education**  
REGION VIII - EASTERN VISAYAS

August 17, 2026

**REGIONAL MEMORANDUM**

No. **1047** s. 2026

**RELEASE OF THE FY 2027 NATIONAL EXPENDITURE PROGRAM (NEP)  
FOR THE PREPARATION OF THE FY 2027 WORK AND  
FINANCIAL PLAN (WFP)**

To: Schools Division Superintendents  
Regional Division Chiefs  
Schools Division Budget Officers  
All Others Concerned

1. The Department of Education (DepEd) Regional Office VIII hereby announces the availability of the **FY 2027 National Expenditure Program (NEP)** for the information, guidance, and appropriate action of all concerned offices in preparation for the **FY 2027 Work and Financial Plan (WFP)**.

2. The FY 2027 NEP may be downloaded through the following link:

**<https://bit.ly/4cJTOHv>**.

All Regional Office divisions and Schools Division Offices are advised to download and review the NEP provisions applicable to their respective offices, programs, activities, and projects.

3. In preparation for the FY 2027 WFP, all concerned offices shall use the **FY 2027 NEP Level** as the basis in preparing their respective WFP. The NEP Level shall serve as the reference for the proposed budgetary requirements and corresponding targets for FY 2027.

4. It is emphasized that the FY 2027 NEP represents the **proposed expenditure program of the National Government** and remains subject to the budget legislation and approval process. Hence, the NEP Level shall be used as the basis for the initial preparation of the FY 2027 WFP, subject to any subsequent adjustments arising from the enacted FY 2027 General Appropriations Act (GAA) and/or succeeding budget issuances.

5. All concerned shall ensure that the preparation of the FY 2027 WFP is **consistent with the FY 2027 NEP Level**, as this will facilitate the consolidation, review, and submission of the Region's FY 2027 budget requirements.



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6. Immediate dissemination of and strict compliance with this Memorandum are desired.

**SALUSTIANO T. JIMENEZ JD, EdD, CESO III**

Regional Director

Enclosures: None

References: None

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

NEP

FY 2027



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