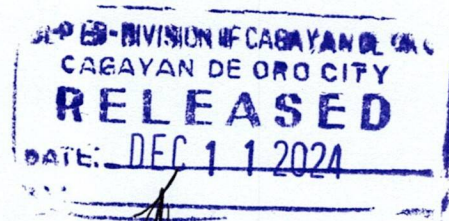




Republic of the Philippines  
Department of Education  
REGION X  
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

11 December 2024

DIVISION MEMORANDUM  
No. 963 s.2024

PREPARATION OF THE 2026 PROPOSED BUDGET

TO: Assistant Schools Division Superintendent  
Chiefs, CID and SGOD  
All Program Holders  
Accountant III  
Budget Officer V  
Planning Officer III  
This Division

1. Pursuant to RM 931, s. 2024 on the preparation of the **2026 Proposed Budget**, all Schools Division Offices (SDOs) shall start their initial preparations.

**2. Relative to this, all program holders and the planning and finance units of the SDOs shall include only the implementation-ready programs.**

3. The templates for preparing the proposals can be accessed through:  
**<https://tinyurl.com/2026BudgetProposalTemplates>.**

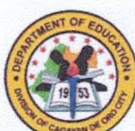
4. After conducting their two-day workshops on the preparation of the proposed budget, all SDOs shall upload their 2026 Proposed Budget via:  
**<https://tinyurl.com/2026BudgetProposalSubmission>.**

5. For any queries and clarifications, please contact Rodel S. Megollas., Planning Officer III, at 0920-978-0101.

6. Please see the attached **communication and schedule** for further information and guidance.

7. This Office directs the immediate and wide dissemination of this Memorandum.

  
**ROY ANGELO E. GAZO**  
Schools Division Superintendent



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City  
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Website: <https://depedcdo.net/>

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| Effectivity    | Page 1 of 2 |



Republic of the Philippines  
**Department of Education**  
REGION X  
DIVISION OF CAGAYAN DE ORO CITY

**Office of the Schools Division Superintendent**

Encl.: As stated,  
Reference: Regional Memorandum no. 931, s. 2024

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

BUDGET    PREPARATION 2026

Re: PREPARATION OF THE 2026 PROPOSED BUDGET

DM-004-SGOD-PR-RSM / DIVISION MEMORANDUM  
December 11, 2024

Competence  
Diligence  
Outstanding Integrity



**Address:** Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City  
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| Effectivity    |  | Page | 2 of 2 |

PREPATION OF THE 2026 PROPOSED BUDGET

Indicative Schedule of Activities

| Schedule                            | Activities                                                                         | Participants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| December 11 to 13, 2024             | Workshop on the Preparation of the 2026 Proposed Budget (Tier 2)                   | <b>Regional Office:</b> Policy, Planning & Research Division (PPRD) Personnel, GAD Focal Person, Senior Citizen Focal Person, PWD Focal Person, DRR/Climate Change Adaptation Focal Person<br><br><b>Schools Division Office:</b> All Division Planning Officers                                                                                                                                                                                                                                                                                  |
| January 8, 2025                     | Virtual Orientation to the Preparation of the 2026 Proposed Budget                 | <b>Regional Office:</b> All Regional Chiefs, Engineer, GAD Focal Person, Senior Citizen Focal Person, PWD Focal Person, DRR/Climate Change Adaptation Focal Person, Budget Officer, Supervising Administrative Officer, Accountant III<br><br><b>Schools Division Office:</b> All Division Chiefs, Division Engineer, Division GAD Focal Person, Senior Citizen Focal Person, PWD Focal Person, DRR/Climate Change Adaptation Focal Person, Budget Officer, Division Accountant, Division Planning Officer, Secondary IUs Book, HRMO II-Personnel |
| On or before January 14 to 15, 2025 | Division Workshop on the Preparation of the 2026 Proposed Budget (Tier 1 & Tier 2) | All Division Chiefs, Division Engineer, Division GAD Focal Person, Senior Citizen Focal Person, PWD Focal                                                                                                                                                                                                                                                                                                                                                                                                                                         |

|                       |                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       |                                                                                                          | Person, DRR/Climate Change Adaptation Focal Person, Budget Officer, Division Accountant, Division Planning Officer, Program Holders                                                                                                                                                                                                                                        |
| January 21 & 23, 2025 | Regional Workshop on the Finalization of the 2026 Proposed Budget                                        | <p><b>Regional Office:</b><br/>Finance Division Chief, Budget Officer, Supervising Administrative Officer, Accountant III</p> <p><b>Schools Division Office:</b><br/>Budget Officer, Division Accountant, HRMO II- Personnel</p>                                                                                                                                           |
| January 24, 2025      | Workshop on the Finalization of the Consolidated Proposed Budget (Tier 1 & Tier 2)                       | <p><b>Regional Office:</b> PPRD Chief, Planning Officer</p> <p><b>Schools Division Office:</b><br/>Planning Officers</p>                                                                                                                                                                                                                                                   |
| January 27, 2025      | Submission of the Final Budget Proposal to the Regional Office                                           | <b>Schools Division Office:</b><br>Planning Officer                                                                                                                                                                                                                                                                                                                        |
| January 29, 2025      | Pework of the Regional Office for the Presentation of the Schools Division Offices' 2024 Proposed Budget | <b>Regional Office:</b> All Chiefs, Program Holders, Panelists                                                                                                                                                                                                                                                                                                             |
| February 4, 2025      | Presentation of the Schools Division Offices' 2026 Proposed Budget to the Regional Office                | <p><b>Regional Office:</b> All Chiefs, Engineer, GAD Focal Person, Budget Officer, Supervising Administrative Officer, Accountant II, Planning Officer</p> <p><b>Schools Division Office:</b><br/>Schools Division Superintendents, Assistant Schools Division Superintendents, All Chiefs, Engineers, GAD Focal Person, Budget Officer, Accountant, Planning Officers</p> |

|                         |                                                                       |                                                          |
|-------------------------|-----------------------------------------------------------------------|----------------------------------------------------------|
| February 2 to 6, 2025   | Finalization of the 2026 Proposed Budget of the Regional Office       | <b>Regional Office:</b> Planning Officer, Budget Officer |
| February 10 to 14, 2025 | Submission of the 2026 Proposed Budget of the Regional Office to NEDA | <b>Regional Office:</b> Planning Officer, Budget Officer |